

*****Adopted*****

AMENDMENT No. 1 PROPOSED TO

Senate Bill NO. 2058

By Representative(s) Committee

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

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

41 65-3-97. (1) In addition to and including all other
42 highways designated as a part of the state highway system, there
43 is hereby designated as a part thereof a four-lane highway system
44 to connect various areas of the state with interstate and primary
45 highways. The Mississippi Department of Transportation shall
46 construct and reconstruct four-lane highways, that is, not less
47 than two (2) lanes for traffic flowing in each direction, along
48 the routes designated in this section.

49 (2) In the construction and reconstruction of the four-lane
50 highway system designated in this section, the Mississippi
51 Department of Transportation may utilize the roadway of any
52 existing highway under its jurisdiction and control and shall do
53 so when such utilization is feasible, provided that such highways
54 which are utilized shall be constructed to current standards for
55 such roadways. When it is not feasible to utilize existing
56 designated highways, the Transportation Department shall relocate
57 such highways and construct entirely new facilities whether in
58 urban or rural areas.

59 (3) Construction of the four-lane highway system designated
60 in this subsection shall commence, proceed and be performed by the
61 Mississippi Department of Transportation strictly in accordance
62 with the following set of priorities established for the letting
63 of contracts on and along various segments thereof:

64 (a) Of the following group of highway segments not less
65 than fifteen percent (15%) of all contracts necessary to be let
66 for completion of all segments within the group shall be let by
67 June 30, 1988, not less than thirty percent (30%) of such
68 contracts shall be let by June 30, 1989, not less than fifty
69 percent (50%) of such contracts shall be let by June 30, 1990, not
70 less than seventy percent (70%) of such contracts shall be let by
71 June 30, 1991, not less than ninety percent (90%) of such
72 contracts shall be let by June 30, 1992, and one hundred percent
73 (100%) of such contracts shall be let by June 30, 1993:

74 (i) Highway segments along or near U.S. 45
75 beginning at the Clarke/Lauderdale County line and extending
76 northerly to I-59; then beginning at Macon and extending northerly
77 to Brooksville; then beginning at Columbus Air Force Base and
78 extending northerly to Aberdeen; then beginning at U.S. 278 and
79 extending northerly to Shannon; then beginning at Saltillo and
80 extending northerly to Corinth.

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

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

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

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

93 (vi) Highway segments along or near U.S. 72

94 beginning at or near Mt. Pleasant and extending southeasterly to
95 Mississippi 5; then beginning at Walnut and extending
96 southeasterly to Corinth; then beginning at Strickland and
97 extending southeasterly to Burnsville.

98 (vii) Highway segments along or near U.S. 78
99 beginning at Holly Springs and extending southeasterly to the New
100 Albany bypass; then beginning at Mississippi 25 and extending
101 southeasterly to Tremont.

102 (viii) Highway segments along or near U.S. 82
103 beginning at I-55 and extending easterly to Kilmichael; then
104 beginning at Eupora and extending easterly to Mathiston; then
105 beginning at Mississippi 12 and extending easterly to the Alabama
106 state line.

107 (ix) A highway segment along or near U.S. 84
108 beginning at I-59 and extending easterly to the Jones/Wayne County
109 line.

110 (x) Highway segments along or near U.S. 98
111 beginning at Columbia and extending easterly to the Marion/Lamar
112 County line; then beginning at U.S. 49 and extending southeasterly
113 to the Alabama state line.

114 (b) Of the following group of highway segments not less
115 than five percent (5%) of all contracts necessary to be let for
116 completion of all segments within the group shall be let by June
117 30, 1991, not less than ten percent (10%) of such contracts shall
118 be let by June 30, 1992, not less than twenty-five percent (25%)
119 of such contracts shall be let by June 30, 1993, not less than
120 forty percent (40%) of such contracts shall be let by June 30,
121 1994, not less than fifty-five percent (55%) of such contracts
122 shall be let by June 30, 1995, not less than seventy percent (70%)
123 of such contracts shall be let by June 30, 1996, not less than
124 eighty-five percent (85%) of such contracts shall be let by June
125 30, 1997, and one hundred percent (100%) of such contracts shall
126 be let by June 30, 1998:

127 (i) Highway segments along or near Mississippi 25
128 beginning at Mississippi 471 and extending northeasterly to

129 Mississippi 43; then beginning at the Winston/Oktibbeha County
130 line and extending northeasterly to Starkville.

131 (ii) A highway segment along or near Mississippi
132 63 beginning at the Jackson/George County line and extending
133 northerly to Lucedale.

134 (iii) A highway segment along or near Mississippi
135 302 beginning at I-55 in Southaven and extending easterly to U.S.
136 72 at or near Mt. Pleasant.

137 (iv) Highway segments along or near U.S. 45
138 beginning at the Alabama state line and extending northerly to the
139 Clarke/Lauderdale County line; then beginning at Lauderdale and
140 extending northerly to Macon; then beginning at Aberdeen and
141 extending northerly to U.S. 278.

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

145 (vi) A highway segment beginning at Brooksville
146 along or near U.S. 45 or U.S. 45A and extending northerly to U.S.
147 82, such segment having been designated by the Transportation
148 Commission pursuant to the provisions of paragraph (1)(c) of this
149 section.

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

152 (viii) Highway segments along or near U.S. 61
153 beginning at the Louisiana state line and extending northerly to
154 the Wilkinson/Adams County line; then beginning at Washington and
155 extending northerly to Port Gibson; then beginning at Merigold and
156 extending northerly to Shelby; then beginning at the north end of
157 the Clarksdale bypass and extending northerly to the Tennessee
158 state line.

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

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

164 (xi) Highway segments along or near U.S. 82
165 beginning at the Montgomery/Webster County line and extending
166 easterly to Eupora; then beginning at Mathiston and extending
167 easterly to Starkville.

168 (xii) Highway segments along or near U.S. 84
169 beginning at Leesdale and extending easterly to Roxie; then
170 beginning at Auburn Road and extending easterly to I-55; then
171 beginning at the east end of the Brookhaven bypass and extending
172 easterly to Prentiss; then beginning at the Jones/Covington County
173 line and extending easterly to Horse Creek; then beginning at the
174 Jones/Wayne County line and extending easterly to Waynesboro.

175 (xiii) Highway segments along or near U.S. 98
176 beginning at the Pike/Walthall County line and extending easterly
177 to Columbia; then beginning at the Marion/Lamar County line and
178 extending easterly to the four-lane west of Hattiesburg.

179 (c) Of the following group of highway segments not less
180 than ten percent (10%) of all contracts necessary to be let for
181 completion of all segments within the group shall be let by June
182 30, 1996, not less than twenty percent (20%) of such contracts
183 shall be let by June 30, 1997, not less than forty percent (40%)
184 of such contracts shall be let by June 30, 1998, and one hundred
185 percent (100%) of such contracts shall be let by June 30, 1999:

186 (i) A highway segment along or near Mississippi 25
187 beginning at Mississippi 43 and extending northeasterly to the
188 Winston/Oktibbeha County line.

189 (ii) A highway segment along or near Mississippi
190 63 beginning at Lucedale and extending northerly to U.S. 45 at
191 State Line.

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

194 (iv) A highway segment along or near U.S. 82
195 beginning at Kilmichael and extending easterly to the
196 Montgomery/Webster County line.

197 (v) Highway segments along or near U.S. 84
198 beginning at Eddiceton and extending easterly to Auburn Road; then

199 beginning at Prentiss and extending easterly to Collins; then
200 beginning at Waynesboro and extending easterly to the Alabama
201 state line.

202 (d) (i) Contracts for the construction and/or
203 reconstruction of four-lane highways, that is, not less than two
204 (2) lanes for traffic flowing in each direction, shall be let by
205 the Mississippi Department of Transportation on and along the
206 following routes:

207 A. A highway segment along or near
208 Mississippi 6 beginning at the Clarksdale bypass and extending
209 easterly to Batesville.

210 B. A highway segment along or near
211 Mississippi 15 beginning at I-10 and extending northerly to the
212 Mississippi/Tennessee state line.

213 (ii) Contracts for the highway segments
214 designated in paragraph (d)(i) of this subsection shall be let
215 immediately upon the letting of all contracts necessary for
216 completion of the highway segments designated in paragraph (c) of
217 this subsection; however, such contracts may be let concurrently
218 with the letting of contracts for highway segments under paragraph
219 (c) of this subsection if funds are available. Contracts for the
220 highway segments designated in paragraph (d)(i) of this subsection
221 shall have priority over contracts for all highway segments and
222 projects under paragraph (e) of this subsection.

223 (e) (i) * * * The Transportation Commission shall
224 specifically consider the following highway segments when
225 establishing its prioritized schedule of projects:

226 * * *

227 A. A highway segment along or near
228 Mississippi 12 beginning at I-55 and extending easterly to
229 Kosciusko.

230 * * *

231 B. A highway segment along or near
232 Mississippi 19 beginning at Collinsville and extending
233 northwesterly to Kosciusko.

234 C. Highway segments along or near Mississippi
235 25 beginning at Aberdeen and extending northerly to Fulton; then
236 beginning at the Alabama state line and extending northerly to
237 U.S. Highway 72.

238 D. A highway segment along or near
239 Mississippi 25 beginning at Iuka and extending northerly to the
240 Mississippi/Tennessee state line.

241 E. A highway segment along or near
242 Mississippi 25 beginning at U.S. 45 Alternate and extending
243 northeasterly to or near Aberdeen.

244 F. A highway segment along or near U.S.
245 Highway 61 beginning at Redwood and extending northerly to Leland.

246 G. A highway segment along or near U.S.
247 Highway 98 beginning at Meadville and extending southeasterly to
248 Summit.

249 H. A highway segment along or near
250 Mississippi Highway 24/48 beginning at Woodville and extending
251 easterly to McComb.

252 I. A highway segment along or near
253 Mississippi 35 beginning at the Mississippi/Louisiana state line
254 and extending northerly to or near Foxworth.

255 J. A highway segment along or near
256 Mississippi 27 beginning at I-20 and extending southeasterly to
257 I-55.

258 K. A highway segment along or near
259 Mississippi 57 beginning at I-10 and extending northerly ten (10)
260 miles to just north of the community of Van Cleave.

261 L. A highway segment along or near
262 Mississippi 7 beginning at I-55 and extending northeasterly to
263 Mississippi 9W.

264 M. A highway segment along or near
265 Mississippi 7 beginning at Greenwood and extending northeasterly
266 to Grenada.

267 N. Mississippi 16 from Mississippi 25
268 westerly to or near Canton.

269 (ii) Projects for the construction and/or
270 reconstruction of highway segments designated within this group
271 shall be designed by the department based upon the level of
272 service of the highway segment as defined by the Transportation
273 Research Board, or any successor board or agency. If the level of
274 service of a highway segment is less than the level of service
275 threshold at which the Transportation Department recommends the
276 construction of a four-lane highway, then the Transportation
277 Department shall make other improvements and highway modifications
278 to such highway segment as needed, such as straightening and
279 realignment of the existing roadway, the addition of passing lanes
280 and the widening of existing lanes, and may acquire any necessary
281 right-of-way for such purposes and for the purpose of future
282 construction of four-lane highways along such segments.

283 (iii) With respect to the segments authorized in
284 this paragraph (e), the Transportation Commission shall consider
285 the level of service of the projects together with all projects
286 authorized in Section 65-39-1 and nonprogram highway construction
287 and shall devise a priority schedule for preliminary engineering,
288 right-of-way acquisition and construction which establishes a
289 schedule for completion of these projects and reflects the
290 relative need for the projects authorized in this paragraph (e)
291 and in Section 65-39-1 and nonprogram highways. The commission
292 shall establish and publish standards for setting priorities and
293 also may consider other factors, not in violation of federal law,
294 such as economic development and safety, as the commission
295 considers relevant. No funds deposited into the special funds
296 created in Section 65-39-3 or 65-39-17 may be expended on any
297 project authorized in this paragraph (e); however, funds generated
298 for the highway segments listed in this section may be expended on
299 any project within the prioritized schedule. The Transportation
300 Commission shall begin letting projects according to a prioritized
301 schedule of need not later than January 1, 2006.

302 (4) The construction priorities established in this section
303 shall not be construed as prohibiting the completion of highway

304 segments which, on July 1, 1987, are included in the current
305 three-year plan under Section 65-1-141, and for which, on July 1,
306 1987, grade and drainage has been completed or contracts for grade
307 and drainage have been let.

308 (5) Contracts may be let and construction may commence and
309 be performed concurrently on any of the highway segments
310 designated in paragraph (3) (a), (3) (b), (3) (c) or (3) (d) of this
311 section, notwithstanding the priorities established for the
312 letting of contracts on the various segments designated therein,
313 provided that funds are available and, provided that, at all
314 times, the percentages of all contracts required to be let on the
315 segments designated in paragraphs (3) (a), (3) (b), (3) (c) and
316 (3) (d), respectively, are, in fact, let no later than the dates
317 established therein.

318 (6) (a) All highway construction and reconstruction
319 authorized under this section shall be performed by contract let
320 on competitive bid in the manner provided by statute; however,
321 highway segments shall be constructed in lengths of not less than
322 ten (10) miles.

323 (b) It is the intent of the Legislature that not less
324 than ten percent (10%) of the amounts authorized to be expended
325 for construction and reconstruction of the four-lane highway
326 segments designated in this section shall be expended with small
327 business concerns owned and controlled by socially and
328 economically disadvantaged individuals. The term "socially and
329 economically disadvantaged individuals" shall have the meaning
330 ascribed to such term under Section 8(d) of the Small Business Act
331 (15 USCS, Section 637(d)) and relevant subcontracting regulations
332 promulgated pursuant thereto; except that women shall be presumed
333 to be socially and economically disadvantaged individuals for the
334 purposes of this paragraph (b).

335 (7) (a) Notwithstanding the provisions of subsection (6) (a)
336 of this section, the Mississippi Transportation Commission may
337 construct highway segments of less than ten (10) miles in length
338 if:

339 (i) The segment as described in subsection (3) of
340 this section is less than ten (10) miles in length;

341 (ii) The segment will connect two (2) existing
342 four-lane highways;

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

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

348 (v) For a particular project, the costs of
349 constructing a single segment of at least ten (10) miles in length
350 would greatly exceed the aggregate costs of constructing two (2)
351 or more segments; or

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

355 (b) In any case in which the Transportation Commission
356 authorizes the construction of a highway segment of less than ten
357 (10) miles in length, the commission shall set forth and record in
358 its official minutes explanation and justification therefor based
359 upon one or more of the conditions prescribed in paragraph (7) (a)
360 of this section.

361 (8) (a) To assist in defraying the costs and expenses for
362 construction, reconstruction and relocation of the four-lane
363 highway system described in this section, the following revenues
364 shall be paid out of such funds made available to the
365 Transportation Commission and the Transportation Department:

366 (i) From matched federal funds or other federal
367 funds, Thirty-two Million Dollars (\$32,000,000.00) for fiscal year
368 1988, Twenty-five Million Dollars (\$25,000,000.00) for fiscal year
369 1989, Thirty Million Dollars (\$30,000,000.00) for fiscal year 1990
370 and fifty percent (50%) of such federal funds for fiscal year 1991
371 and each fiscal year thereafter; and

372 (ii) Five Million Dollars (\$5,000,000.00) from
373 matched federal bridge replacement funds for fiscal year 1988 and

374 each fiscal year thereafter when the segments proposed for
375 construction contain bridges that are eligible for replacement
376 under the Federal Aid Bridge Replacement Program.

377 (b) Federal funds in addition to the federal funds
378 specified in paragraph (a) of this subsection (8) may be used for
379 the construction, reconstruction and relocation of the four-lane
380 highway system described in this section. Such federal funds may
381 be used in lieu of state funding that would otherwise be used for
382 such system; however, the annual total amount of funding for the
383 construction, reconstruction and relocation of the four-lane
384 highway system described in this section shall not be less than it
385 otherwise would have been without the use of such additional
386 federal funds.

387 (9) The Transportation Department shall submit a report to
388 the Legislature by January 10 of each calendar year setting forth
389 the current status of the construction program set forth in this
390 section to include, but not be limited to, the following
391 information:

392 (a) Specific segments on which engineering is being
393 performed or has been completed;

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

396 (c) Specific segments for which construction contracts
397 have been let;

398 (d) Specific segments on which construction is in
399 progress;

400 (e) Specific segments on which construction has been
401 completed;

402 (f) Projections for completion of the next step on each
403 segment;

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

407 (h) For each fiscal year beginning in 1994, a detailed
408 cash flow projection by source of program activities and an

409 estimate of when the program will encounter a funding shortage due
410 to costs exceeding original projections;

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

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

416 (k) A complete recap of all program receipts by source,
417 and of all disbursements for the prior fiscal year and cumulative
418 totals since the inception of the program as compared to
419 projections; and

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

423 The report shall be deemed submitted when ten (10) copies are
424 submitted to the Clerk of the House of Representatives and ten
425 (10) copies are submitted to the Secretary of the Senate.

426 **SECTION 2.** Section 65-39-1, Mississippi Code of 1972, is
427 amended as follows:

428 65-39-1. (1) The Mississippi Transportation Commission is
429 authorized, subject to the availability of funds in the Gaming
430 Counties State-Assisted Infrastructure Fund created in Section
431 65-39-17, to conduct feasibility studies and, pursuant to
432 information gathered in such studies, select routes and locations,
433 perform preliminary engineering, acquire necessary right-of-way
434 and property, construct and/or reconstruct and improve existing or
435 new highways, roads, streets and bridges, including two-lane,
436 four-lane and multi-lane roads (or segments thereof), perform
437 intersection improvements, provide signal retiring, turnbay
438 extensions, additional interchanges and other traffic
439 modifications, within and approaching those counties in this state
440 where legal gaming is being conducted or is authorized. Any
441 highway, road, street or bridge that is authorized to be
442 constructed, reconstructed or improved shall meet design standards
443 established by the Mississippi Department of Transportation, shall

444 be constructed to bear a load limit of at least eighty thousand
445 (80,000) pounds and, upon completion, shall become a part of the
446 state highway system, and thereafter shall be under the
447 jurisdiction of the Mississippi Transportation Commission and the
448 Mississippi Department of Transportation for construction and
449 maintenance.

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

453 (a) U.S. Highway 90 from its intersection with
454 Mississippi 607 in Hancock County to Ocean Springs, and including
455 Lakeshore Road in Hancock County from its intersection with U.S.
456 Highway 90 to Beach Boulevard;

457 (b) Mississippi 4 from U.S. Highway 61 to Mississippi
458 3;

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

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

461 (e) U.S. Highway 49 from U.S. Highway 90 to I-10 in
462 Gulfport;

463 (f) Mississippi 304 beginning at the Tennessee state
464 line at or near U.S. 72 and thence running in a southwesterly
465 direction to intersect with U.S. 78 at or near Byhalia and thence
466 running in a westerly direction to intersect I-55 at or near
467 Hernando and thence running in a westerly direction to intersect
468 with U.S. 61 in DeSoto County, with a spur extending southwesterly
469 to or near Robinsonville in Tunica County;

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

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

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

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

479 (ii) Passing lanes and turn lanes, as needed,
480 along Mississippi 16 beginning at a point on the east side of
481 Carthage within the corporate boundaries where the existing
482 four-lane ends and extending easterly to the Leake/Neshoba County
483 line; and

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

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

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

491 (m) At various locations on and along I-20, U.S.
492 Highway 61 and U.S. Highway 80 in the City of Vicksburg, including
493 a truck route from Harbor Industrial Park to U.S. Highway 61 north
494 and an extension of South Frontage Road with railroad bridge to
495 I-20;

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

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

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

504 (q) Mississippi 43 beginning where Mississippi 43 and
505 Mississippi 603 divide and extending northwesterly to or near
506 Picayune;

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

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

513 (t) An east Harrison County connector from U.S. 90 to

514 I-10 to be located between the Cowan/Lorraine Road interchange and
515 the I-110 interchange; and

516 (u) At various locations on, along and approaching U.S.
517 Highway 90 in Harrison, Hancock and Jackson Counties, which the
518 Mississippi Transportation Commission determines will alleviate
519 traffic congestion in Harrison, Hancock and Jackson Counties.

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

525 (4) All planning, construction, reconstruction and
526 performance of the projects authorized under this section,
527 including the letting of contracts, shall commence, proceed and be
528 performed by the Mississippi Transportation Commission and the
529 Mississippi Department of Transportation according to priorities
530 based on volume capacity and traffic congestion in comparative
531 project areas; however, if a project authorized in this section is
532 also included in the four-lane highway program under Section
533 65-3-97, then all contracts necessary to be let for the completion
534 of the project under this section shall be let not later than the
535 priorities established for the letting of contracts for the
536 project under Section 65-3-97. Prioritization of construction for
537 the projects authorized in this section shall be conducted as
538 provided for in Section 65-3-97(3)(e)(iii).

539 (5) (a) Funds for the projects authorized under this
540 section may be provided through the issuance of bonds under
541 Sections 65-39-5 through 65-39-33, through the issuance of notes
542 for such purposes under Section 31-17-127 or from such monies as
543 may be available in the Gaming Counties State-Assisted
544 Infrastructure Fund created under Section 65-39-17.

545 (b) In addition to the funds provided for under
546 paragraph (a) of this subsection, funds for the project described
547 in subsection (2)(s) of this section also may be provided from any
548 available federal, state, county or municipal funds authorized for

549 such project, including the Economic Development Highway Act.

550 **SECTION 3.** The following highway is deleted from the state
551 highway system, removed from the jurisdiction of the Mississippi
552 Transportation Commission and returned to the jurisdiction of the
553 Board of Supervisors of Tippah County:

554 Northern District - Tippah County:

555 Mississippi Highway 368 beginning at the end of state
556 maintenance at its intersection of County Route 700 and
557 extending easterly approximately four and one-half (4.5)
558 miles to its intersection with County Route 701 at or
559 near Buena Vista.

560 **SECTION 4.** Section 11 of Chapter 562, Laws of 1997, is
561 amended as follows:

562 Section 11. (1) In addition to such funds as are allocated
563 in accordance with the provisions of Section 27-65-75, Mississippi
564 Code of 1972, to Clay County for use on state aid system roads,
565 and notwithstanding any restrictions, conditions or eligibility
566 for the expenditure of such funds or any limitations on the total
567 mileage for the state aid road system as may be otherwise provided
568 under Chapter 9, Title 65, Mississippi Code of 1972, the State Aid
569 Road Engineer shall distribute, approve and make available for
570 expenditure and use by the Board of Supervisors of Clay County
571 such additional monies, not to exceed Five Million Dollars
572 (\$5,000,000.00) as may be provided by the Mississippi
573 Transportation Commission to the Office of State Aid Road
574 Construction for reconstruction and improvement of the following
575 roads located in Clay County for the purpose of providing
576 necessary and convenient access to the site and surrounding area
577 of the 1999 United States Ladies Professional Golf Association
578 Tour:

579 (a) Old Waverly Road from Eshman Avenue to 8.2 miles to
580 Town Creek Road;

581 (b) Eshman Avenue from Old Waverly Road to Industrial
582 Access Road;

583 (c) Industrial Access Road from U.S. Highway 45A to

584 Eshman Avenue;
585 (d) Cow Palace Road from U.S. Highway 45A to Old Tibbee
586 Road;
587 (e) Old Tibbee Road from Cow Palace Road to Section
588 Road;
589 (f) Section Road from Old Tibbee Road to 1.1 miles east
590 of Curtis Orman Road;
591 (g) Curtis Orman Road from Section Road to Old Waverly
592 Road;
593 (h) Churchill Road from Eshman Avenue to Pinkerton
594 Road;
595 (i) Railroad Road from Churchill Road to Old Waverly
596 Road;
597 (j) Pinkerton Road from Mississippi Highway 50 to Old
598 Waverly Road;
599 (k) Mathews Gin Road from Mississippi Highway 50
600 southerly to Old Waverly Road; and
601 (l) Town Creek Road from Old Waverly Road to
602 Mississippi Highway 50.

603 (2) Notwithstanding the provisions of any previous agreement
604 between the Mississippi Department of Transportation, the
605 Mississippi Office of the State Aid Road Construction, the County
606 of Clay and the City of West Point, the monies provided by the
607 Mississippi Transportation Commission to the Office of State Aid
608 Road Construction for use and expenditure on the projects
609 described in subsection (1) of this section shall not be deducted
610 from future allocations of state aid road monies to Clay County
611 and shall not be required to be repaid by the Office of State Aid
612 Road Construction to the Mississippi Transportation Commission;
613 nor shall any portion of Surface Transportation Program funds or
614 any other federal funds allocated or distributed by the
615 Mississippi Transportation Commission to the City of West Point be
616 reduced and the City of West Point shall not be required to repay
617 any monies to the Mississippi Transportation Commission as a
618 result of the expenditure of monies by the commission for the

619 projects described in subsection (1) of this section.

620 **SECTION 5.** Section 75-76-129, Mississippi Code of 1972, is
621 amended as follows:

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

623
624 75-76-129. On or before the last day of each month all
625 taxes, fees, interest, penalties, damages, fines or other monies
626 collected by the State Tax Commission during that month under the
627 provisions of this chapter, with the exception of (a) the local
628 government fees imposed under Section 75-76-195, and (b) an amount
629 equal to Three Million Dollars (\$3,000,000.00) of the revenue
630 collected pursuant to the fee imposed under Section
631 75-76-177(1)(c), or an amount equal to twenty-five percent (25%)
632 of the revenue collected pursuant to the fee imposed under Section
633 75-76-177(1)(c), whichever is the greater amount, shall be paid by
634 the State Tax Commission to the State Treasurer to be deposited in
635 the State General Fund. The local government fees shall be
636 distributed by the State Tax Commission pursuant to Section
637 75-76-197. An amount equal to Three Million Dollars
638 (\$3,000,000.00) of the revenue collected during that month
639 pursuant to the fee imposed under Section 75-76-177(1)(c) shall be
640 deposited by the State Tax Commission into the bond sinking fund
641 created in Section 65-39-3. The revenue collected during that
642 month pursuant to the fee imposed under Section 75-76-177(1)(c)
643 that is in excess of Three Million Dollars (\$3,000,000.00), but is
644 less than twenty-five percent (25%) of the amount of revenue
645 collected during that month, shall be deposited into the State
646 Highway Fund to be used exclusively for the reconstruction and
647 maintenance of highways of the State of Mississippi.

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

650 75-76-129. On or before the last day of each month, all
651 taxes, fees, interest, penalties, damages, fines or other monies
652 collected by the State Tax Commission during that month under the
653 provisions of this chapter, with the exception of the local

654 government fees imposed under Section 75-76-195, shall be paid by
655 the State Tax Commission to the State Treasurer to be deposited in
656 the State General Fund. The local government fees shall be
657 distributed by the State Tax Commission pursuant to Section
658 75-76-197.

659 **SECTION 6.** Section 27-5-101, Mississippi Code of 1972, is
660 amended as follows:

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

663 27-5-101. Unless otherwise provided in this section, on or
664 before the fifteenth day of each month, all gasoline, diesel fuel
665 or kerosene taxes which are levied under the laws of this state
666 and collected during the previous month shall be paid and
667 apportioned by the State Tax Commission as follows:

668 (a) (i) Except as otherwise provided in Section
669 31-17-127, from the gross amount of gasoline, diesel fuel or
670 kerosene taxes produced by the state, there shall be deducted an
671 amount equal to one-sixth (1/6) of principal and interest
672 certified by the State Treasurer to the State Tax Commission to be
673 due on the next semiannual bond and interest payment date, as
674 required under the provisions of Chapter 130, Laws of 1938, and
675 subsequent acts authorizing the issuance of bonds payable from
676 gasoline, diesel fuel or kerosene tax revenue on a parity with the
677 bonds issued under authority of said Chapter 130. The State
678 Treasurer shall certify to the State Tax Commission on or before
679 the fifteenth day of each month the amount to be paid to the
680 "Highway Bonds Sinking Fund" as provided by said Chapter 130, Laws
681 of 1938, and subsequent acts authorizing the issuance of bonds
682 payable from gasoline, diesel fuel or kerosene tax revenue, on a
683 parity with the bonds issued under authority of said Chapter 130;
684 and the State Tax Commission shall, on or before the twenty-fifth
685 day of each month, pay into the State Treasury for credit to the
686 "Highway Bonds Sinking Fund" the amount so certified to him by the
687 State Treasurer due to be paid into such fund each month. The
688 payments to the "Highway Bonds Sinking Fund" shall be made out of

689 gross gasoline, diesel fuel or kerosene tax collections before
690 deductions of any nature are considered; however, such payments
691 shall be deducted from the allocation to the Mississippi
692 Department of Transportation under paragraph (c) of this section.

693 (ii) From collections derived from the portion of
694 the gasoline excise tax that exceeds Seven Cents (7¢) per gallon,
695 from the portion of the tax on aviation gas under Section 27-55-11
696 that exceeds Six and Four-tenths Cents (6.4¢) per gallon, from the
697 portion of the special fuel tax levied under Sections 27-55-519
698 and 27-55-521, at Eighteen Cents (18¢) per gallon that exceeds Ten
699 Cents (10¢) per gallon, from the portion of the taxes levied under
700 Section 27-55-519, at Five and Three-fourths Cents (5.75¢) per
701 gallon that exceeds One Cent (1¢) per gallon on special fuel and
702 Five and One-fourth Cents (5.25¢) per gallon on special fuel used
703 as aircraft fuel, from the portion of the excise tax on compressed
704 gas used as a motor fuel that exceeds the rate of tax in effect on
705 June 30, 1987, and from the portion of the gasoline excise tax in
706 excess of Seven Cents (7¢) per gallon and the diesel excise tax in
707 excess of Ten Cents (10¢) per gallon under Section 27-61-5 there
708 shall be deducted:

709 1. An amount as provided in Section
710 27-65-75(4) to the credit of a special fund designated as the
711 "Office of State Aid Road Construction."

712 2. An amount equal to the tax collections
713 derived from Two Cents (2¢) per gallon of the gasoline excise tax
714 for distribution to the State Highway Fund to be used exclusively
715 for the construction, reconstruction and maintenance of highways
716 of the State of Mississippi or the payment of interest and
717 principal on bonds when specifically authorized by the Legislature
718 for that purpose.

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

721 (b) Subject to the provisions that said basis of
722 distribution shall in nowise affect adversely the amount
723 specifically pledged in paragraph (a) of this section to be paid

724 into the "Highway Bonds Sinking Fund," the following shall be
725 deducted from the amount produced by the state tax on gasoline,
726 diesel fuel or kerosene tax collections, excluding collections
727 derived from the portion of the gasoline excise tax that exceeds
728 Seven Cents (7¢) per gallon, from the portion of the tax on
729 aviation gas under Section 27-55-11 that exceeds Six and
730 Four-tenths Cents (6.4¢) per gallon, from the portion of the
731 special fuel tax levied under Sections 27-55-519 and 27-55-521, at
732 Eighteen Cents (18¢) per gallon that exceeds Ten Cents (10¢) per
733 gallon, from the portion of the taxes levied under Section
734 27-55-519, at Five and Three-fourths Cents (5.75¢) per gallon that
735 exceeds One Cent (1¢) per gallon on special fuel and Five and
736 One-fourth Cents (5.25¢) per gallon on special fuel used as
737 aircraft fuel, from the portion of the excise tax on compressed
738 gas used as a motor fuel that exceeds the rate of tax in effect on
739 June 30, 1987, and from the portion of the gasoline excise tax in
740 excess of Seven Cents (7¢) per gallon and the diesel excise tax in
741 excess of Ten Cents (10¢) per gallon under Section 27-61-5:

742 (i) Twenty percent (20%) of such amount which
743 shall be earmarked and set aside for the construction,
744 reconstruction and maintenance of the highways and roads of the
745 state, provided that if such twenty percent (20%) should reduce
746 any county to a lesser amount than that received in the fiscal
747 year ending June 30, 1966, then such twenty percent (20%) shall be
748 reduced to a percentage to provide that no county shall receive
749 less than its portion for the fiscal year ending June 30, 1966;

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

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

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

758 (v) The amount for deposit into the special

759 aviation fund under paragraph (d) of this section; and

760 (vi) The remainder shall be divided on a basis of
761 nine-fourteenths (9/14) and five-fourteenths (5/14) (being the
762 same basis as Four and One-half Cents (4-1/2¢) and Two and
763 One-half Cents (2-1/2¢) is to Seven Cents (7¢) on gasoline, and
764 six and forty-three one-hundredths (6.43) and three and
765 fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel
766 fuel or kerosene). The amount produced by the nine-fourteenths
767 (9/14) division shall be allocated to the Transportation
768 Department and paid into the State Treasury as provided in this
769 section and in Section 27-5-103 and the five-fourteenths (5/14)
770 division shall be returned to the counties of the state on the
771 following basis:

772 1. In each fiscal year, each county shall be
773 paid each month the same percentage of the monthly total to be
774 distributed as was paid to that county during the same month in
775 the fiscal year which ended April 9, 1960, until the county
776 receives One Hundred Ninety Thousand Dollars (\$190,000.00) in such
777 fiscal year, at which time funds shall be distributed under the
778 provisions of paragraph (b)(vi)4 of this section.

779 2. If after payments in 1 above, any county
780 has not received a total of One Hundred Ninety Thousand Dollars
781 (\$190,000.00) at the end of the fiscal year ending June 30, 1961,
782 and each fiscal year thereafter, then any available funds not
783 distributed under 1 above shall be used to bring such county or
784 counties up to One Hundred Ninety Thousand Dollars (\$190,000.00)
785 or such funds shall be divided equally among such counties not
786 reaching One Hundred Ninety Thousand Dollars (\$190,000.00) if
787 there is not sufficient money to bring all the counties to said
788 One Hundred Ninety Thousand Dollars (\$190,000.00).

789 3. When a county has been paid an amount
790 equal to the total which was paid to the same county during the
791 fiscal year ended April 9, 1960, such county shall receive no
792 further payments during the then current fiscal year until the
793 last month of such current fiscal year, at which time distribution

794 will be made under 2 above, except as set out in 4 below.

795 4. During the last month of the current
796 fiscal year, should it be determined that there are funds
797 available in excess of the amount distributed for the year under 1
798 and 2 above, then such excess funds shall be distributed among the
799 various counties as follows:

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

802 One-third (1/3) of such excess to be paid
803 to the counties in the proportion which the population of each
804 county bears to the total population of the state according to the
805 last federal census;

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

809 5. It is the declared purpose and intent of
810 the Legislature that no county shall be paid less than was paid
811 during the year ended April 9, 1960, unless the amount to be
812 distributed to all counties in any year is less than the amount
813 distributed to all counties during the year ended April 9, 1960.

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

818 In any county having countywide road or bridge bonds, or
819 supervisors district or district road or bridge bonds outstanding,
820 which exceed, in the aggregate, twelve percent (12%) of the
821 assessed valuation of the taxable property of the county or
822 district, it shall be the duty of the board of supervisors to set
823 aside not less than sixty percent (60%) of such county's share or
824 district's share of the gasoline, diesel fuel or kerosene taxes to
825 be used in paying the principal and interest on such road or
826 bridge bonds as they mature.

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

829 aggregate, eight percent (8%) of the assessed valuation of the
830 taxable property of the county, but which do not exceed, in the
831 aggregate, twelve percent (12%) of the assessed valuation of the
832 taxable property of the county, it shall be the duty of the board
833 of supervisors to set aside not less than thirty-five percent
834 (35%) of such county's share of the gasoline, diesel fuel or
835 kerosene taxes to be used in paying the principal and interest of
836 such road or bridge bonds as they mature.

837 In any county having such countywide road or bridge bonds or
838 district road or bridge bonds outstanding which exceed, in the
839 aggregate, five percent (5%) of the assessed valuation of the
840 taxable property of the county, but which do not exceed, in the
841 aggregate, eight percent (8%) of the assessed valuation of the
842 taxable property of the county, it shall be the duty of the board
843 of supervisors to set aside not less than twenty percent (20%) of
844 such county's share of the gasoline, diesel fuel or kerosene taxes
845 to be used in paying the principal and interest of such road and
846 bridge bonds as they mature.

847 In any county having such countywide road or bridge bonds or
848 district road or bridge bonds outstanding which do not exceed, in
849 the aggregate, five percent (5%) of the assessed valuation of the
850 taxable property of the county, it shall be the duty of the board
851 of supervisors to set aside not less than ten percent (10%) of
852 such county's share of the gasoline, diesel fuel or kerosene taxes
853 to be used in paying the principal and interest on such road or
854 bridge bonds as they mature.

855 The portion of any such county's share of the gasoline,
856 diesel fuel or kerosene taxes thus set aside for the payment of
857 the principal and interest of road or bridge bonds, as provided
858 for in this section, shall be used first in paying the currently
859 maturing installments of the principal and interest of such
860 countywide road or bridge bonds, if there be any such countywide
861 road or bridge bonds outstanding, and secondly, in paying the
862 currently maturing installments of principal and interest of
863 district road or bridge bonds outstanding. It shall be the duty

864 of the board of supervisors to pay bonds and interest maturing in
865 each supervisors district out of the supervisors district's share
866 of the gasoline, diesel fuel or kerosene taxes of such district.

867 The remaining portion of such county's share of the gasoline,
868 diesel fuel or kerosene taxes, after setting aside the portion
869 above provided for the payment of the principal and interest of
870 bonds, shall be used in the construction and maintenance of any
871 public highways, bridges, or culverts of the county, including the
872 roads in special or separate road districts, in the discretion of
873 the board of supervisors, or in paying the interest and principal
874 of county road and bridge bonds or district road and bridge bonds,
875 in the discretion of the board of supervisors.

876 In any county having no countywide road or bridge bonds or
877 district road or bridge bonds outstanding, all such county's share
878 of the gasoline, diesel fuel or kerosene taxes shall be used in
879 the construction, reconstruction, and maintenance of the public
880 highways, bridges, or culverts of the county as the board of
881 supervisors may determine.

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

886 (c) From the amount produced by the nine-fourteenths
887 (9/14) division allocated to the Transportation Department, there
888 shall be deducted:

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

891 (ii) Any amounts due counties in accordance with
892 Section 65-33-45 which have outstanding bonds issued for seawall
893 or road protection purposes, issued under provisions of Chapter
894 319, Laws of 1924, and amendments thereto;

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

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

905 (iv) Except as otherwise provided in Section
906 31-17-127, the remainder shall be paid by the State Tax Commission
907 to the State Treasurer on the fifteenth day of each month next
908 succeeding the month in which the gasoline, diesel fuel or
909 kerosene taxes were collected to the credit of the State Highway
910 Fund.

911 The funds allocated for the construction, reconstruction, and
912 improvement of state highways, bridges, and culverts, or so much
913 thereof as may be necessary, shall first be used in conjunction
914 with funds supplied by the federal government for such purposes
915 and allocated to the State Transportation Department to be
916 expended on the state highway system. It is specifically provided
917 hereby that the necessary portion of such funds hereinabove
918 allocated to the State Transportation Department may be used for
919 the prompt payment of principal and interest on highway bonds
920 heretofore issued, including such bonds issued or to be issued
921 under the provisions of Chapter 312, Laws of 1956, and amendments
922 thereto.

923 Nothing contained in this section shall be construed to
924 reduce the amount of such gasoline, diesel fuel or kerosene excise
925 taxes levied by the state, allotted under the provisions of Title
926 65, Chapter 33, Mississippi Code of 1972, to counties in which
927 there are outstanding bonds issued for seawall or road protection
928 purposes issued under the provisions of Chapter 319, Laws of 1924,
929 and amendments thereto; the amount of said gasoline, diesel fuel
930 or kerosene excise taxes designated in this section for the
931 payment of bonds and interest authorized and issued or to be
932 issued under the provisions of Chapter 130, Laws of 1938, and
933 subsequent acts authorizing the issuance of bonds payable from

934 gasoline, diesel fuel or kerosene tax revenue, shall, in such
935 counties, be considered as being paid "into the State Treasury to
936 the credit of the State Highway Fund" within the meaning of
937 Section 65-33-45 in computing the amount to be paid to such
938 counties under the provisions of said section, and this section
939 shall be administered in connection with Title 65, Chapter 33,
940 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and
941 65-33-49 dealing with seawalls, as if made a part of this section.

942 (d) The proceeds of the Five and One-fourth Cents
943 (5.25¢) of the tax per gallon on oils used as a propellant for jet
944 aircraft engines, and Six and Four-tenths Cents (6.4¢) of the tax
945 per gallon on aviation gasoline and the tax of One Cent (1¢) per
946 gallon for each gallon of gasoline for which a refund has been
947 made pursuant to Section 27-55-23 because such gasoline was used
948 for aviation purposes, shall be paid to the State Treasury into a
949 special fund to be used exclusively, pursuant to legislative
950 appropriation, for the support and development of aeronautics as
951 defined in Section 61-1-3.

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

958 (f) "Gasoline, diesel fuel or kerosene taxes" as used
959 in this section shall be deemed to mean and include state
960 gasoline, diesel fuel or kerosene taxes levied and imposed on
961 distributors of gasoline, diesel fuel or kerosene, and all state
962 excise taxes derived from any fuel used to propel vehicles upon
963 the highways of this state, when levied by any statute.

964 **[With regard to any county which is required to operate on a**
965 **countywide system of road administration as described in Section**
966 **19-2-3, this section shall read as follows:]**

967 27-5-101. Unless otherwise provided in this section, on or
968 before the fifteenth day of each month, all gasoline, diesel fuel

969 or kerosene taxes which are levied under the laws of this state
970 and collected during the previous month shall be paid and
971 apportioned by the State Tax Commission as follows:

972 (a) (i) Except as otherwise provided in Section
973 31-17-127, from the gross amount of gasoline, diesel fuel or
974 kerosene taxes produced by the state, there shall be deducted an
975 amount equal to one-sixth (1/6) of principal and interest
976 certified by the State Treasurer to the State Tax Commission to be
977 due on the next semiannual bond and interest payment date, as
978 required under the provisions of Chapter 130, Laws of 1938, and
979 subsequent acts authorizing the issuance of bonds payable from
980 gasoline, diesel fuel or kerosene tax revenue on a parity with the
981 bonds issued under authority of said Chapter 130. The State
982 Treasurer shall certify to the State Tax Commission on or before
983 the fifteenth day of each month the amount to be paid to the
984 "Highway Bonds Sinking Fund" as provided by said Chapter 130, Laws
985 of 1938, and subsequent acts authorizing the issuance of bonds
986 payable from gasoline, diesel fuel or kerosene tax revenue, on a
987 parity with the bonds issued under authority of said Chapter 130;
988 and the State Tax Commission shall, on or before the twenty-fifth
989 day of each month, pay into the State Treasury for credit to the
990 "Highway Bonds Sinking Fund" the amount so certified to him by the
991 State Treasurer due to be paid into such fund each month. The
992 payments to the "Highway Bonds Sinking Fund" shall be made out of
993 gross gasoline, diesel fuel or kerosene tax collections before
994 deductions of any nature are considered; however, such payments
995 shall be deducted from the allocation to the Transportation
996 Department under paragraph (c) of this section.

997 (ii) From collections derived from the portion of
998 the gasoline excise tax that exceeds Seven Cents (7¢) per gallon,
999 from the portion of the tax on aviation gas under Section 27-55-11
1000 that exceeds Six and Four-tenths Cents (6.4¢) per gallon, from the
1001 portion of the special fuel tax levied under Sections 27-55-519
1002 and 27-55-521, at Eighteen Cents (18¢) per gallon that exceeds Ten
1003 Cents (10¢) per gallon, from the portion of the taxes levied under

1004 Section 27-55-519, at Five and Three-fourths Cents (5.75¢) per
1005 gallon that exceeds One Cent (1¢) per gallon on special fuel and
1006 Five and One-fourth Cents (5.25¢) per gallon on special fuel used
1007 as aircraft fuel, from the portion of the excise tax on compressed
1008 gas used as a motor fuel that exceeds the rate of tax in effect on
1009 June 30, 1987, and from the portion of the gasoline excise tax in
1010 excess of Seven Cents (7¢) per gallon and the diesel excise tax in
1011 excess of Ten Cents (10¢) per gallon under Section 27-61-5 there
1012 shall be deducted:

1013 1. An amount as provided in Section
1014 27-65-75(4) to the credit of a special fund designated as the
1015 "Office of State Aid Road Construction."

1016 2. An amount equal to the tax collections
1017 derived from Two Cents (2¢) per gallon of the gasoline excise tax
1018 for distribution to the State Highway Fund to be used exclusively
1019 for the construction, reconstruction and maintenance of highways
1020 of the State of Mississippi or the payment of interest and
1021 principal on bonds when specifically authorized by the Legislature
1022 for that purpose.

1023 3. The balance shall be deposited in the
1024 State Treasury to the credit of the State Highway Fund.

1025 (b) Subject to the provisions that said basis of
1026 distribution shall in nowise affect adversely the amount
1027 specifically pledged in paragraph (a) of this section to be paid
1028 into the "Highway Bonds Sinking Fund," the following shall be
1029 deducted from the amount produced by the state tax on gasoline,
1030 diesel fuel or kerosene tax collections, excluding collections
1031 derived from the portion of the gasoline excise tax that exceeds
1032 Seven Cents (7¢) per gallon, from the portion of the tax on
1033 aviation gas under Section 27-55-11 that exceeds Six and
1034 Four-tenths Cents (6.4¢) per gallon, from the portion of the
1035 special fuel tax levied under Sections 27-55-519 and 27-55-521, at
1036 Eighteen Cents (18¢) per gallon, that exceeds Ten Cents (10¢) per
1037 gallon, from the portion of the taxes levied under Section
1038 27-55-519, at Five and Three-fourths Cents (5.75¢) that exceeds

1039 One Cent (1¢) per gallon on special fuel and Five and One-fourth
1040 Cents (5.25¢) per gallon on special fuel used as aircraft fuel,
1041 from the portion of the excise tax on compressed gas used as a
1042 motor fuel that exceeds the rate of tax in effect on June 30,
1043 1987, and from the portion of the gasoline excise tax in excess of
1044 Seven Cents (7¢) per gallon and the diesel excise tax in excess of
1045 Ten Cents (10¢) per gallon under Section 27-61-5:

1046 (i) Twenty percent (20%) of such amount which
1047 shall be earmarked and set aside for the construction,
1048 reconstruction and maintenance of the highways and roads of the
1049 state, provided that if such twenty percent (20%) should reduce
1050 any county to a lesser amount than that received in the fiscal
1051 year ending June 30, 1966, then such twenty percent (20%) shall be
1052 reduced to a percentage to provide that no county shall receive
1053 less than its portion for the fiscal year ending June 30, 1966;

1054 (ii) The amount allowed as refund on gasoline or
1055 as tax credit on diesel fuel or kerosene used for agricultural,
1056 maritime, industrial, domestic and nonhighway purposes;

1057 (iii) Five percent (5%) of such amount shall be
1058 paid to the State Highway Fund;

1059 (iv) The amount or portion thereof authorized by
1060 legislative appropriation to the Fisheries and Wildlife Fund
1061 created under Section 59-21-25;

1062 (v) The amount for deposit into the special
1063 aviation fund under paragraph (d) of this section; and

1064 (vi) The remainder shall be divided on a basis of
1065 nine-fourteenths (9/14) and five-fourteenths (5/14) (being the
1066 same basis as Four and One-half Cents (4-1/2¢) and Two and
1067 One-half Cents (2-1/2¢) is to Seven Cents (7¢) on gasoline, and
1068 six and forty-three one-hundredths (6.43) and three and
1069 fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel
1070 fuel or kerosene). The amount produced by the nine-fourteenths
1071 (9/14) division shall be allocated to the Transportation
1072 Department and paid into the State Treasury as provided in this
1073 section and in Section 27-5-103 and the five-fourteenths (5/14)

1074 division shall be returned to the counties of the state on the
1075 following basis:

1076 1. In each fiscal year, each county shall be
1077 paid each month the same percentage of the monthly total to be
1078 distributed as was paid to that county during the same month in
1079 the fiscal year which ended April 9, 1960, until the county
1080 receives One Hundred Ninety Thousand Dollars (\$190,000.00) in such
1081 fiscal year, at which time funds shall be distributed under the
1082 provisions of paragraph (b)(vi)4 of this section.

1083 2. If after payments in 1 above, any county
1084 has not received a total of One Hundred Ninety Thousand Dollars
1085 (\$190,000.00) at the end of the fiscal year ending June 30, 1961,
1086 and each fiscal year thereafter, then any available funds not
1087 distributed under 1 above shall be used to bring such county or
1088 counties up to One Hundred Ninety Thousand Dollars (\$190,000.00)
1089 or such funds shall be divided equally among such counties not
1090 reaching One Hundred Ninety Thousand Dollars (\$190,000.00) if
1091 there is not sufficient money to bring all the counties to said
1092 One Hundred Ninety Thousand Dollars (\$190,000.00).

1093 3. When a county has been paid an amount
1094 equal to the total which was paid to the same county during the
1095 fiscal year ended April 9, 1960, such county shall receive no
1096 further payments during the then current fiscal year until the
1097 last month of such current fiscal year, at which time distribution
1098 will be made under 2 above, except as set out in 4 below.

1099 4. During the last month of the current
1100 fiscal year, should it be determined that there are funds
1101 available in excess of the amount distributed for the year under 1
1102 and 2 above, then such excess funds shall be distributed among the
1103 various counties as follows:

1104 One-third (1/3) of such excess to be
1105 divided equally among the counties;

1106 One-third (1/3) of such excess to be paid
1107 to the counties in the proportion which the population of each
1108 county bears to the total population of the state according to the

1109 last federal census;

1110 One-third (1/3) of such excess to be paid
1111 to the counties in the proportion which the number of square miles
1112 of each county bears to the total square miles in the state.

1113 5. It is the declared purpose and intent of
1114 the Legislature that no county shall be paid less than was paid
1115 during the year ended April 9, 1960, unless the amount to be
1116 distributed to all counties in any year is less than the amount
1117 distributed to all counties during the year ended April 9, 1960.

1118 The Municipal Aid Fund as established by Section 27-5-103
1119 shall not participate in any portion of any funds allocated to any
1120 county hereunder over and above One Hundred Ninety Thousand
1121 Dollars (\$190,000.00).

1122 In any county having road or bridge bonds outstanding which
1123 exceed, in the aggregate, twelve percent (12%) of the assessed
1124 valuation of the taxable property of the county, it shall be the
1125 duty of the board of supervisors to set aside not less than sixty
1126 percent (60%) of such county's share of the gasoline, diesel fuel
1127 or kerosene taxes to be used in paying the principal and interest
1128 on such road or bridge bonds as they mature.

1129 In any county having such road or bridge bonds outstanding
1130 which exceed, in the aggregate, eight percent (8%) of the assessed
1131 valuation of the taxable property of the county, but which do not
1132 exceed, in the aggregate, twelve percent (12%) of the assessed
1133 valuation of the taxable property of the county, it shall be the
1134 duty of the board of supervisors to set aside not less than
1135 thirty-five percent (35%) of such county's share of the gasoline,
1136 diesel fuel or kerosene taxes to be used in paying the principal
1137 and interest of such road or bridge bonds as they mature.

1138 In any county having such road or bridge bonds outstanding
1139 which exceed, in the aggregate, five percent (5%) of the assessed
1140 valuation of the taxable property of the county, but which do not
1141 exceed, in the aggregate, eight percent (8%) of the assessed
1142 valuation of the taxable property of the county, it shall be the
1143 duty of the board of supervisors to set aside not less than twenty

1144 percent (20%) of such county's share of the gasoline, diesel fuel
1145 or kerosene taxes to be used in paying the principal and interest
1146 of such road and bridge bonds as they mature.

1147 In any county having such road or bridge bonds outstanding
1148 which do not exceed, in the aggregate, five percent (5%) of the
1149 assessed valuation of the taxable property of the county, it shall
1150 be the duty of the board of supervisors to set aside not less than
1151 ten percent (10%) of such county's share of the gasoline, diesel
1152 fuel or kerosene taxes to be used in paying the principal and
1153 interest on such road or bridge bonds as they mature.

1154 The portion of any such county's share of the gasoline,
1155 diesel fuel or kerosene taxes thus set aside for the payment of
1156 the principal and interest of road or bridge bonds, as provided
1157 for in this section, shall be used in paying the currently
1158 maturing installments of the principal and interest of such road
1159 or bridge bonds, if there be any such road or bridge bonds
1160 outstanding.

1161 The remaining portion of such county's share of the gasoline,
1162 diesel fuel or kerosene taxes, after setting aside the portion
1163 above provided for the payment of the principal and interest of
1164 bonds, shall be used in the construction and maintenance of any
1165 public highways, bridges or culverts of the county, in the
1166 discretion of the board of supervisors.

1167 In any county having no road or bridge bonds outstanding, all
1168 such county's share of the gasoline, diesel fuel or kerosene taxes
1169 shall be used in the construction, reconstruction and maintenance
1170 of the public highways, bridges or culverts of the county, as the
1171 board of supervisors may determine.

1172 In every county in which there are county road bonds or
1173 seawall or road protection bonds outstanding which were issued for
1174 the purpose of building bridges or constructing public roads or
1175 seawalls, such funds shall be used in the manner provided by law.

1176 (c) From the amount produced by the nine-fourteenths
1177 (9/14) division allocated to the Transportation Department, there
1178 shall be deducted:

1179 (i) The amount paid to the State Treasurer for the
1180 "Highway Bonds Sinking Fund" under paragraph (a) of this section;

1181 (ii) Any amounts due counties in accordance with
1182 Section 65-33-45 which have outstanding bonds issued for seawall
1183 or road protection purposes, issued under provisions of Chapter
1184 319, Laws of 1924, and amendments thereto; and

1185 (iii) Beginning August 15, 2002, and on or before
1186 the fifteenth day of each month thereafter, an amount equal to
1187 one-sixth (1/6) of the principal and interest certified by the
1188 State Treasurer to the State Tax Commission to be due on the next
1189 semiannual bond and interest payment date for the bonds issued
1190 under Sections 65-39-5 through 65-39-33. On or before the
1191 twenty-fifth day of each month the State Tax Commission shall pay
1192 into the State Treasury for credit to the Gaming Counties Bond
1193 Sinking Fund created in Section 65-39-3, the amount certified by
1194 the State Treasurer;

1195 (iv) Except as otherwise provided in Section
1196 31-17-127, the remainder shall be paid by the State Tax Commission
1197 to the State Treasurer on the fifteenth day of each month next
1198 succeeding the month in which the gasoline, diesel fuel or
1199 kerosene taxes were collected to the credit of the State Highway
1200 Fund.

1201 The funds allocated for the construction, reconstruction and
1202 improvement of state highways, bridges and culverts, or so much
1203 thereof as may be necessary, shall first be used in conjunction
1204 with funds supplied by the federal government for such purposes
1205 and allocated to the Transportation Department to be expended on
1206 the state highway system. It is specifically provided hereby that
1207 the necessary portion of such funds hereinabove allocated to the
1208 Transportation Department may be used for the prompt payment of
1209 principal and interest on highway bonds heretofore issued,
1210 including such bonds issued or to be issued under the provisions
1211 of Chapter 312, Laws of 1956, and amendments thereto.

1212 Nothing contained in this section shall be construed to
1213 reduce the amount of such gasoline, diesel fuel or kerosene excise

1214 taxes levied by the state, allotted under the provisions of Title
1215 65, Chapter 33, Mississippi Code of 1972, to counties in which
1216 there are outstanding bonds issued for seawall or road protection
1217 purposes issued under the provisions of Chapter 319, Laws of 1924,
1218 and amendments thereto; the amount of said gasoline, diesel fuel
1219 or kerosene excise taxes designated in this section for the
1220 payment of bonds and interest authorized and issued or to be
1221 issued under the provisions of Chapter 130, Laws of 1938, and
1222 subsequent acts authorizing the issuance of bonds payable from
1223 gasoline, diesel fuel or kerosene tax revenue, shall, in such
1224 counties, be considered as being paid "into the State Treasury to
1225 the credit of the State Highway Fund" within the meaning of
1226 Section 65-33-45 in computing the amount to be paid to such
1227 counties under the provisions of said section, and this section
1228 shall be administered in connection with Title 65, Chapter 33,
1229 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and
1230 65-33-49 dealing with seawalls, as if made a part of this section.

1231 (d) The proceeds of the Five and One-fourth Cents
1232 (5.25¢) of the tax per gallon on oils used as a propellant for jet
1233 aircraft engines, and Six and Four-tenths Cents (6.4¢) of the tax
1234 per gallon on aviation gasoline and the tax of One Cent (1¢) per
1235 gallon for each gallon of gasoline for which a refund has been
1236 made pursuant to Section 27-55-23 because such gasoline was used
1237 for aviation purposes, shall be paid to the State Treasury into a
1238 special fund to be used exclusively, pursuant to legislative
1239 appropriation, for the support and development of aeronautics as
1240 defined in Section 61-1-3.

1241 (e) State highway funds in an amount equal to the
1242 difference between Forty-two Million Dollars (\$42,000,000.00) and
1243 the annual debt service payable on the state's highway revenue
1244 refunding bonds, Series 1985, shall be expended for the
1245 construction or reconstruction of highways designated under
1246 the * * * highway program created under Section 65-3-97.

1247 (f) "Gasoline, diesel fuel or kerosene taxes" as used
1248 in this section shall be deemed to mean and include state

1249 gasoline, diesel fuel or kerosene taxes levied and imposed on
1250 distributors of gasoline, diesel fuel or kerosene, and all state
1251 excise taxes derived from any fuel used to propel vehicles upon
1252 the highways of this state, when levied by any statute.

1253 **SECTION 7.** Section 27-19-99, Mississippi Code of 1972, is
1254 amended as follows:

1255 27-19-99. The State Tax Commission shall furnish the tax
1256 collector of each county a sufficient supply of license tags or
1257 plates and a sufficient supply of license receipts with which to
1258 make the collection of the taxes imposed by the provisions of this
1259 article, which such tax collectors are required to collect. The
1260 license tag receipts shall be on forms prescribed by the
1261 commission. Upon the payment of the taxes and fees required by
1262 this article, the tax collector shall issue the license receipt in
1263 the form prescribed by the commission. The commission shall keep
1264 account against the tax collector for the license taxes and fees
1265 collected. The tax collector shall keep a similar account.

1266 The tax collector shall, at the end of each month or within
1267 twenty (20) days thereafter, pay into the county road fund all
1268 privilege taxes collected by him during the preceding month upon
1269 motor vehicle privilege licenses which he is entitled to issue,
1270 less the county's commission.

1271 The tax collector shall keep a record of the information
1272 furnished by the owners of each motor vehicle registered. The
1273 record shall be made in numerical order by tag number or decal
1274 number, whichever is appropriate. At the end of each month, or
1275 within twenty (20) days thereafter, the tax collector shall submit
1276 to the commission a copy of such record, together with the copy of
1277 each registration receipt, and shall, at the same time, remit to
1278 the commission the registration fee for each license tag or decal
1279 sold by him during the preceding month. When the tax collector
1280 shall have complied with the provisions of this section and shall
1281 have forwarded to the commission, within the time specified, all
1282 reports required of him hereunder, he shall then be entitled to
1283 retain five percent (5%) of the registration fees imposed in

1284 paragraphs (a) and (b) of Section 27-19-43, Mississippi Code of
1285 1972, to be paid into the county general fund; otherwise the
1286 county's commission shall be forfeited. The five percent (5%)
1287 shall not apply to any additional registration fee imposed above
1288 the amounts imposed in paragraphs (a) and (b) of Section 27-19-43.
1289 The commission shall keep a record from the duplicates filed by
1290 the tax collectors of all registered vehicles.

1291 Counties that use their existing computer system to
1292 communicate all data regarding vehicle title and registration
1293 transactions to the state's central computer system shall be
1294 allotted Fifty Cents (50¢) for each registration fee collected by
1295 the county and remitted to the State Tax Commission. Such
1296 communication must successfully pass any edit features and
1297 successfully create or update title/registration records on the
1298 network system. This amount paid to the county shall be deposited
1299 into the county general fund to be expended only for costs
1300 incurred for the purchase of equipment, software, maintenance or
1301 other costs directly related to the title/registration network
1302 system.

1303 All monies remitted to the commission by tax collectors as
1304 registration or tag fees from the portion of the rate imposed in
1305 paragraphs (a) and (b) of Section 27-19-43, and all monies
1306 received by the commission directly as registration or tag fees
1307 from the portion of the rate imposed in paragraphs (a) and (b) of
1308 Section 27-19-43, shall be paid by the commission into the General
1309 Fund of the State Treasury on the first day of the month
1310 succeeding the month in which such fees are received by the
1311 commission. Except as otherwise provided in Section 31-17-127,
1312 all monies remitted to the commission by tax collectors as
1313 registration or tag fees from the additional rate of Five Dollars
1314 (\$5.00) and all monies received by the commission directly as
1315 registration or tag fees from the additional rate of Five Dollars
1316 (\$5.00) shall be paid into the State Treasury to the credit of the
1317 State Highway Fund for the construction or reconstruction of
1318 highways designated under the * * * highway program created under

1319 Section 65-3-97.

1320 **SECTION 8.** Section 27-57-37, Mississippi Code of 1972, is
1321 amended as follows:

1322 27-57-37. Except as otherwise provided in Section 31-17-127,
1323 the amount received from lubricating oil excise tax, as defined in
1324 this article, shall be deposited by the commission, in the State
1325 Treasury to the credit of the State Highway Fund, and until the
1326 date specified in Section 65-39-35, such amount shall be used for
1327 the construction or reconstruction of highways designated under
1328 the * * * highway program created under Section 65-3-97.

1329 **SECTION 9.** Section 27-65-75, Mississippi Code of 1972, is
1330 amended as follows:

1331 27-65-75. On or before the fifteenth day of each month, the
1332 revenue collected under the provisions of this chapter during the
1333 preceding month shall be paid and distributed as follows:

1334 (1) On or before August 15, 1992, and each succeeding month
1335 thereafter through July 15, 1993, eighteen percent (18%) of the
1336 total sales tax revenue collected during the preceding month under
1337 the provisions of this chapter, except that collected under the
1338 provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on
1339 business activities within a municipal corporation shall be
1340 allocated for distribution to such municipality and paid to such
1341 municipal corporation. On or before August 15, 1993, and each
1342 succeeding month thereafter, eighteen and one-half percent
1343 (18-1/2%) of the total sales tax revenue collected during the
1344 preceding month under the provisions of this chapter, except that
1345 collected under the provisions of Sections 27-65-15, 27-65-19(3)
1346 and 27-65-21, on business activities within a municipal
1347 corporation shall be allocated for distribution to such
1348 municipality and paid to such municipal corporation.

1349 A municipal corporation, for the purpose of distributing the
1350 tax under this subsection, shall mean and include all incorporated
1351 cities, towns and villages.

1352 Monies allocated for distribution and credited to a municipal
1353 corporation under this subsection may be pledged as security for

1354 any loan received by the municipal corporation for the purpose of
1355 capital improvements as authorized under Section 57-1-303, or
1356 loans as authorized under Section 57-44-7, or water systems
1357 improvements as authorized under Section 41-3-16.

1358 In any county having a county seat which is not an
1359 incorporated municipality, the distribution provided hereunder
1360 shall be made as though the county seat was an incorporated
1361 municipality; however, the distribution to such municipality shall
1362 be paid to the county treasury wherein the municipality is located
1363 and such funds shall be used for road, bridge and street
1364 construction or maintenance therein.

1365 (2) On or before September 15, 1987, and each succeeding
1366 month thereafter, from the revenue collected under this chapter
1367 during the preceding month One Million One Hundred Twenty-five
1368 Thousand Dollars (\$1,125,000.00) shall be allocated for
1369 distribution to municipal corporations as defined under subsection
1370 (1) of this section in the proportion that the number of gallons
1371 of gasoline and diesel fuel sold by distributors to consumers and
1372 retailers in each such municipality during the preceding fiscal
1373 year bears to the total gallons of gasoline and diesel fuel sold
1374 by distributors to consumers and retailers in municipalities
1375 statewide during the preceding fiscal year. The State Tax
1376 Commission shall require all distributors of gasoline and diesel
1377 fuel to report to the commission monthly the total number of
1378 gallons of gasoline and diesel fuel sold by them to consumers and
1379 retailers in each municipality during the preceding month. The
1380 State Tax Commission shall have the authority to promulgate such
1381 rules and regulations as is necessary to determine the number of
1382 gallons of gasoline and diesel fuel sold by distributors to
1383 consumers and retailers in each municipality. In determining the
1384 percentage allocation of funds under this subsection for the
1385 fiscal year beginning July 1, 1987, and ending June 30, 1988, the
1386 State Tax Commission may consider gallons of gasoline and diesel
1387 fuel sold for a period of less than one (1) fiscal year. For the
1388 purposes of this subsection, the term "fiscal year" means the

1389 fiscal year beginning July 1 of a year.

1390 (3) On or before September 15, 1987, and on or before the
1391 fifteenth day of each succeeding month, until the date specified
1392 in Section 65-39-35, the proceeds derived from contractors' taxes
1393 levied under Section 27-65-21 on contracts for the construction or
1394 reconstruction of highways designated under the * * * highway
1395 program created under Section 65-3-97 shall, except as otherwise
1396 provided in Section 31-17-127, be deposited into the State
1397 Treasury to the credit of the State Highway Fund to be used to
1398 fund such * * * highway program. The Mississippi Department of
1399 Transportation shall provide to the State Tax Commission such
1400 information as is necessary to determine the amount of proceeds to
1401 be distributed under this subsection.

1402 (4) On or before August 15, 1994, and on or before the
1403 fifteenth day of each succeeding month through July 15, 1999, from
1404 the proceeds of gasoline, diesel fuel or kerosene taxes as
1405 provided in Section 27-5-101(a)(ii)1, Four Million Dollars
1406 (\$4,000,000.00) shall be deposited in the State Treasury to the
1407 credit of a special fund designated as the "State Aid Road Fund,"
1408 created by Section 65-9-17. On or before August 15, 1999, and on
1409 or before the fifteenth day of each succeeding month, from the
1410 total amount of the proceeds of gasoline, diesel fuel or kerosene
1411 taxes apportioned by Section 27-5-101(a)(ii)1, Four Million
1412 Dollars (\$4,000,000.00) or an amount equal to twenty-three and
1413 one-fourth percent (23.25%) of such funds, whichever is the
1414 greater amount, shall be deposited in the State Treasury to the
1415 credit of the "State Aid Road Fund," created by Section 65-9-17.
1416 Such funds shall be pledged to pay the principal of and interest
1417 on state aid road bonds heretofore issued under Sections 19-9-51
1418 through 19-9-77, in lieu of and in substitution for the funds
1419 heretofore allocated to counties under this section. Such funds
1420 may not be pledged for the payment of any state aid road bonds
1421 issued after April 1, 1981; however, this prohibition against the
1422 pledging of any such funds for the payment of bonds shall not
1423 apply to any bonds for which intent to issue such bonds has been

1424 published, for the first time, as provided by law prior to March
1425 29, 1981. From the amount of taxes paid into the special fund
1426 pursuant to this subsection and subsection (9) of this section,
1427 there shall be first deducted and paid the amount necessary to pay
1428 the expenses of the Office of State Aid Road Construction, as
1429 authorized by the Legislature for all other general and special
1430 fund agencies. The remainder of the fund shall be allocated
1431 monthly to the several counties in accordance with the following
1432 formula:

1433 (a) One-third (1/3) shall be allocated to all counties
1434 in equal shares;

1435 (b) One-third (1/3) shall be allocated to counties
1436 based on the proportion that the total number of rural road miles
1437 in a county bears to the total number of rural road miles in all
1438 counties of the state; and

1439 (c) One-third (1/3) shall be allocated to counties
1440 based on the proportion that the rural population of the county
1441 bears to the total rural population in all counties of the state,
1442 according to the latest federal decennial census.

1443 For the purposes of this subsection, the term "gasoline,
1444 diesel fuel or kerosene taxes" means such taxes as defined in
1445 paragraph (f) of Section 27-5-101.

1446 The amount of funds allocated to any county under this
1447 subsection for any fiscal year after fiscal year 1994 shall not be
1448 less than the amount allocated to such county for fiscal year
1449 1994. Monies allocated to a county from the State Aid Road Fund
1450 for fiscal year 1995 or any fiscal year thereafter that exceed the
1451 amount of funds allocated to that county from the State Aid Road
1452 Fund for fiscal year 1994, first must be expended by the county
1453 for replacement or rehabilitation of bridges on the state aid road
1454 system that have a sufficiency rating of less than twenty-five
1455 (25), according to National Bridge Inspection standards before
1456 such monies may be approved for expenditure by the State Aid Road
1457 Engineer on other projects that qualify for the use of state aid
1458 road funds.

1459 Any reference in the general laws of this state or the
1460 Mississippi Code of 1972 to Section 27-5-105 shall mean and be
1461 construed to refer and apply to subsection (4) of Section
1462 27-65-75.

1463 (5) One Million Six Hundred Sixty-six Thousand Six Hundred
1464 Sixty-six Dollars (\$1,666,666.00) each month shall be paid into
1465 the special fund known as the "State Public School Building Fund"
1466 created and existing under the provisions of Sections 37-47-1
1467 through 37-47-67. Such payments into said fund are to be made on
1468 the last day of each succeeding month hereafter.

1469 (6) An amount each month beginning August 15, 1983, through
1470 November 15, 1986, as specified in Section 6 of Chapter 542, Laws
1471 of 1983, shall be paid into the special fund known as the
1472 Correctional Facilities Construction Fund created in Section 6 of
1473 Chapter 542, Laws of 1983.

1474 (7) On or before August 15, 1992, and each succeeding month
1475 thereafter through July 15, 2000, two and two hundred sixty-six
1476 one-thousandths percent (2.266%) of the total sales tax revenue
1477 collected during the preceding month under the provisions of this
1478 chapter, except that collected under the provisions of Section
1479 27-65-17(2) shall be deposited by the commission into the School
1480 Ad Valorem Tax Reduction Fund created pursuant to Section
1481 37-61-35. On or before August 15, 2000, and each succeeding month
1482 thereafter, two and two hundred sixty-six one-thousandths percent
1483 (2.266%) of the total sales tax revenue collected during the
1484 preceding month under the provisions of this chapter, except that
1485 collected under the provisions of Section 27-65-17(2), shall be
1486 deposited into the School Ad Valorem Tax Reduction Fund created
1487 under Section 37-61-35 until such time that the total amount
1488 deposited into the fund during a fiscal year equals Forty-two
1489 Million Dollars (\$42,000,000.00). Thereafter, the amounts
1490 diverted under this subsection (7) during the fiscal year in
1491 excess of Forty-two Million Dollars (\$42,000,000.00) shall be
1492 deposited into the Education Enhancement Fund created under
1493 Section 37-61-33 for appropriation by the Legislature as other

1494 education needs and shall not be subject to the percentage
1495 appropriation requirements set forth in Section 37-61-33.

1496 (8) On or before August 15, 1992, and each succeeding month
1497 thereafter, nine and seventy-three one-thousandths percent
1498 (9.073%) of the total sales tax revenue collected during the
1499 preceding month under the provisions of this chapter, except that
1500 collected under the provisions of Section 27-65-17(2) shall be
1501 deposited into the Education Enhancement Fund created pursuant to
1502 Section 37-61-33.

1503 (9) On or before August 15, 1994, and each succeeding month
1504 thereafter, from the revenue collected under this chapter during
1505 the preceding month, Two Hundred Fifty Thousand Dollars
1506 (\$250,000.00) shall be paid into the State Aid Road Fund.

1507 (10) On or before August 15, 1994, and each succeeding month
1508 thereafter through August 15, 1995, from the revenue collected
1509 under this chapter during the preceding month, Two Million Dollars
1510 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad
1511 Valorem Tax Reduction Fund established in Section 27-51-105.

1512 (11) Notwithstanding any other provision of this section to
1513 the contrary, on or before February 15, 1995, and each succeeding
1514 month thereafter, the sales tax revenue collected during the
1515 preceding month under the provisions of Section 27-65-17(2) and
1516 the corresponding levy in Section 27-65-23 on the rental or lease
1517 of private carriers of passengers and light carriers of property
1518 as defined in Section 27-51-101 shall be deposited, without
1519 diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund
1520 established in Section 27-51-105.

1521 (12) Notwithstanding any other provision of this section to
1522 the contrary, on or before August 15, 1995, and each succeeding
1523 month thereafter, the sales tax revenue collected during the
1524 preceding month under the provisions of Section 27-65-17(1) on
1525 retail sales of private carriers of passengers and light carriers
1526 of property, as defined in Section 27-51-101 and the corresponding
1527 levy in Section 27-65-23 on the rental or lease of these vehicles,
1528 shall be deposited, after diversion, into the Motor Vehicle Ad

1529 Valorem Tax Reduction Fund established in Section 27-51-105.

1530 (13) On or before July 15, 1994, and on or before the
1531 fifteenth day of each succeeding month thereafter, that portion of
1532 the avails of the tax imposed in Section 27-65-22, which is
1533 derived from activities held on the Mississippi state fairgrounds
1534 complex, shall be paid into a special fund hereby created in the
1535 State Treasury and shall be expended pursuant to legislative
1536 appropriations solely to defray the costs of repairs and
1537 renovation at such Trade Mart and Coliseum.

1538 (14) On or before August 15, 1998, and each succeeding month
1539 thereafter through July 15, 2005, that portion of the avails of
1540 the tax imposed in Section 27-65-23 which is derived from sales by
1541 cotton compresses or cotton warehouses and which would otherwise
1542 be paid into the General Fund, shall be deposited in an amount not
1543 to exceed Two Million Dollars (\$2,000,000.00) into the special
1544 fund created pursuant to Section 69-37-39.

1545 (15) Notwithstanding any other provision of this section to
1546 the contrary, on or before September 15, 2000, and each succeeding
1547 month thereafter, the sales tax revenue collected during the
1548 preceding month under the provisions of Section 27-65-19(f), shall
1549 be deposited, without diversion, into the Telecommunications Ad
1550 Valorem Tax Reduction Fund established in Section 27-38-7.

1551 (16) On or before August 15, 2000, and each succeeding month
1552 thereafter, the sales tax revenue collected during the preceding
1553 month under the provisions of this chapter on the gross proceeds
1554 of sales of a project as defined in Section 57-30-1 shall be
1555 deposited, after all diversions except the diversion provided for
1556 in subsection (1) of this section, into the Sales Tax Incentive
1557 Fund created in Section 57-30-3.

1558 (17) The remainder of the amounts collected under the
1559 provisions of this chapter shall be paid into the State Treasury
1560 to the credit of the General Fund.

1561 (18) It shall be the duty of the municipal officials of any
1562 municipality which expands its limits, or of any community which
1563 incorporates as a municipality, to notify the commissioner of such

1564 action thirty (30) days before the effective date. Failure to so
1565 notify the commissioner shall cause such municipality to forfeit
1566 the revenue which it would have been entitled to receive during
1567 this period of time when the commissioner had no knowledge of the
1568 action. If any funds have been erroneously disbursed to any
1569 municipality or any overpayment of tax is recovered by the
1570 taxpayer, the commissioner may make correction and adjust the
1571 error or overpayment with such municipality by withholding the
1572 necessary funds from any subsequent payment to be made to the
1573 municipality.

1574 **SECTION 10.** Section 65-1-59, Mississippi Code of 1972, is
1575 amended as follows:

1576 65-1-59. (1) It shall be the duty of the Mississippi
1577 Transportation Commission to have the Mississippi Transportation
1578 Department carry out all contracts and agreements, including
1579 federal-aid projects and agreements under the County Highway Aid
1580 Law of 1946, being Sections 65-11-1 through 65-11-37, heretofore
1581 made or entered into with any county, subject, however, to
1582 applicable rules and regulations of the Federal Highway
1583 Administration. It shall be the duty of the Transportation
1584 Commission to continue to have the Mississippi Transportation
1585 Department maintain all state highways now under maintenance or
1586 hereafter taken over for maintenance, the purpose of this
1587 provision being to preserve the status quo of all state highways
1588 insofar as such highways have been taken over and control and
1589 jurisdiction has been assumed by the Mississippi Transportation
1590 Commission and Mississippi Transportation Department; however,
1591 except as otherwise provided in this section, if any highway or
1592 link of highway is removed from the state highway system by
1593 legislative act or by relocation or reconstruction, it shall no
1594 longer be maintained by or be under the jurisdiction of the
1595 Mississippi Transportation Commission or Mississippi
1596 Transportation Department, but shall be returned to the
1597 jurisdiction of the board of supervisors of the county or
1598 governing authorities of the municipality through which such road

1599 runs. Except as to segments of highways shorter than three (3)
1600 miles which have been or which are hereafter replaced through
1601 curve straightening or minor realignment, the Transportation
1602 Commission shall retain and have the Mississippi Transportation
1603 Department maintain as state highways all portions of U.S.
1604 highways that either before or after July 1, 1989, have been or
1605 are replaced and constructed as a part of the interstate highway
1606 system, or four-lane primary system, or which are replaced and
1607 constructed or are designated to be replaced and constructed as
1608 part of the * * * highway system under Section 65-3-97, including
1609 portions of all such highways so replaced, or which under Section
1610 65-3-97 are designated to be replaced, by municipal bypasses; and
1611 such highways and portions thereof shall be continued to be
1612 maintained as a part of the Mississippi state highway system until
1613 removed from such system by legislative act. All such highways and
1614 portions thereof which, by virtue of the provisions of this
1615 section, are returned on or after July 1, 1989, to the
1616 jurisdiction of the Mississippi Transportation Commission shall be
1617 maintained by the Mississippi Transportation Department only to
1618 the traffic capacities existing at the time that they are returned
1619 and any subsequent traffic capacity improvements or other
1620 improvements desired by the county or municipality within which
1621 such highway or portion thereof is located shall be performed in
1622 accordance with highway standards approved by the Transportation
1623 Commission and the expenses for making such improvements shall be
1624 paid by the county or municipality; however, all highways and
1625 portions thereof so improved by the county or municipality shall
1626 thereafter be maintained by the Mississippi Transportation
1627 Department. Before any highway or portion thereof is returned to
1628 the Transportation Commission under this section, the county or
1629 municipality having jurisdiction thereof shall remove or cause to
1630 be removed by July 1, 1991, all right-of-way encroachments along
1631 the entire length of the highway or portion thereof which are not
1632 permitted by Transportation Commission and Transportation
1633 Department policies and rules and regulations adopted pursuant to

1634 state and federal law. Any such encroachments may be allowed to
1635 remain only by permits issued by the Mississippi Transportation
1636 Department in the manner and subject to the same conditions for
1637 the issuance of permits for similar encroachments on other
1638 highways on the state highway system. If traffic counts indicate
1639 that any highway or portions thereof placed under the jurisdiction
1640 of the Transportation Commission under the provisions of this
1641 section no longer form a substantial part of the state highway
1642 system, the Transportation Commission may request the Legislature
1643 to remove such highways or portions thereof from the state highway
1644 system and return said roads for maintenance to the county or
1645 municipality in which they are located, as provided in subsection
1646 (2) of this section. The highways which the Transportation
1647 Department is required to continue to maintain by virtue of the
1648 provisions of this section shall be in addition to the total
1649 mileage limitation of eight thousand six hundred (8,600) miles
1650 provided in Section 65-3-3.

1651 (2) The Mississippi Transportation Commission shall, no
1652 later than October 1, 1981, and October 1 each year thereafter,
1653 furnish the Transportation Committee of the House of
1654 Representatives and the Highways and Transportation Committee of
1655 the Senate a recommendation for deletion of those highways or
1656 sections of highways which should be removed from the system.

1657 **SECTION 11.** Section 65-39-35, Mississippi Code of 1972, is
1658 amended as follows:

1659 65-39-35. The date upon which the taxes and fees levied and
1660 charged under the provisions of Sections 27-55-11, 27-57-37,
1661 27-59-11, 27-19-43, 27-19-309, 27-65-75, and Sections 27-55-519
1662 and 27-55-521 are reduced under such sections shall be the first
1663 day of the month immediately following the date upon which:

1664 (a) The Mississippi Transportation Commission certifies
1665 to the State Tax Commission that:

1666 (i) The * * * highway program created under
1667 Section 65-3-97 and the Gaming Counties Infrastructure Program
1668 created under Section 65-39-3, are completed and no funds are any

1669 longer necessary to pay the costs of such programs; and

1670 (ii) The Mississippi Transportation Commission
1671 will not declare the necessity for additional borrowings under
1672 Section 65-9-27, or for additional bonds under Sections 65-39-5
1673 through 65-39-33; and

1674 (b) The State Treasurer certifies:

1675 (i) That the amount on deposit in the Gaming
1676 Counties Bond Sinking Fund, together with earnings on investments
1677 to accrue to such fund, is equal to or greater than the aggregate
1678 of the entire principal, redemption premium (if any), and interest
1679 due and to become due (until the final maturity date or earlier
1680 scheduled redemption date) on all general obligation bonds issued
1681 under Sections 65-39-5 through 65-39-33; and

1682 (ii) That all principal, interest, cost and other
1683 expenses for all bonds, notes or other borrowings under Section
1684 65-9-27 and Section 31-17-127 (including redemption notes, if any)
1685 have been paid and are completely satisfied.

1686 **SECTION 12.** Section 65-1-145, Mississippi Code of 1972, is
1687 amended as follows:

1688 65-1-145. (1) The expenditure of funds now or hereafter
1689 available for the construction and reconstruction of primary and
1690 secondary roads by the Mississippi Transportation Commission,
1691 after having determined the priority in accordance with the
1692 requirements of Section 65-1-141 hereof, shall be as follows:

1693 (a) Four-lane roads shall be constructed using the
1694 existing two-lane roads as part of such construction along
1695 portions of highways where the most recent average daily traffic
1696 count exceeds thirty percent (30%) of the route segment's
1697 capacity.

1698 (b) Along such portions of highways where the most
1699 recent average daily traffic count does not exceed thirty percent
1700 (30%) of the capacity, two-lane roads shall be constructed, or
1701 existing two (2) lanes shall be widened, overlaid and
1702 reconstructed. Along such two-lane portions of highways passing
1703 lanes may be constructed where traffic congestion or special

1704 hazards dictate, or, where such two-lane segment connects two (2)
1705 existing four-lane roads, such segment may be constructed as a
1706 four-lane road for road continuity, using the existing two-lane
1707 road as part of such construction.

1708 (c) Four-lane, full-control or limited access highways
1709 bypassing municipalities shall not be constructed until the
1710 Transportation Commission determines that the most recent average
1711 daily traffic count exceeds sixty percent (60%) of an existing
1712 two-lane route's capacity or determines that within a reasonable
1713 period of time after construction of such a four-lane,
1714 full-control or limited access municipal bypass the average daily
1715 traffic count will exceed sixty percent (60%) of an existing
1716 two-lane route's capacity. In no event shall such a bypass be
1717 constructed until approved by the Legislature by an appropriation
1718 of highway funds for a specific bypass, the construction of which
1719 has been recommended by the Executive Director of the
1720 Transportation Department pursuant to an order of the
1721 Transportation Commission duly recorded in the minutes of the
1722 commission and included in the three-year plan prepared pursuant
1723 to Section 65-1-141.

1724 (d) Four-lane facilities may be constructed without
1725 using existing roadways as a part of such construction where it is
1726 necessary to construct four-lanes on new location because of bad
1727 alignment of existing roadway or where it is necessary to relocate
1728 or realign such roadway so as to connect with a four-lane facility
1729 in an adjoining state.

1730 (e) Any four-lane bypass project of which all, or any
1731 portion thereof, is presently under construction, or let to
1732 contract, or which has been partially completed, except where
1733 right-of-way only has been acquired, may be completed in its
1734 entirety.

1735 (f) Notwithstanding any limitation imposed above on the
1736 construction of four-lane roads, through June 30, 2007, contracts
1737 to construct four-lane roads may be let when (i) the federal
1738 government has provided money for four-laning a specific highway

1739 project, (ii) four-laning will enhance the current economic
1740 development of the area in which the four-lane road will be
1741 constructed, or (iii) the four-lane road to be constructed will
1742 connect with an existing four-lane road.

1743 Before a route location is submitted to the Federal Highway
1744 Administration for approval, appropriate identification of the
1745 proposed route must be spread upon the minutes of the Mississippi
1746 Transportation Commission and approved by an affirmative vote of
1747 a majority of the commission. Where a route location has been
1748 approved by the Federal Highway Administration and a relocation of
1749 the route is contemplated, the same procedure of advertisement and
1750 hearings upon request must be followed which is used in reaching
1751 an initial route location. Any change in location must be spread
1752 upon the minutes of the Mississippi Transportation Commission and
1753 be approved by an affirmative vote of a majority of the
1754 commission. The Mississippi Transportation Commission may alter
1755 construction standards of an approved route by an affirmative vote
1756 of a majority of the commission; provided that such change is in
1757 conformity with items (a), (b), (c), (d), (e) and (f) of this
1758 subsection.

1759 (2) No state monies shall be expended on any construction
1760 project unless a Transportation Department engineer shall be
1761 assigned to such project.

1762 **SECTION 13.** This act shall take effect and be in force from
1763 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 SECTIONS 65-3-97 AND 65-39-1, MISSISSIPPI
2 CODE OF 1972, TO REVISE THE MANNER IN WHICH THE HIGHWAY SEGMENTS
3 IN PHASE FOUR OF THE 1987 FOUR-LANE HIGHWAY PROGRAM AND HIGHWAY
4 SEGMENTS IN THE GAMING COUNTIES STATE-ASSISTED INFRASTRUCTURE
5 PROGRAM ARE PRIORITIZED; TO ADD TWO SEGMENTS OF MISSISSIPPI
6 HIGHWAY 7 TO THE FOUR-LANE HIGHWAY PROGRAM; TO ADD TWO SEGMENTS OF
7 MISSISSIPPI 25 TO THE FOUR-LANE HIGHWAY PROGRAM; TO ADD A SEGMENT
8 OF MISSISSIPPI HIGHWAY 16 TO THE FOUR-LANE HIGHWAY PROGRAM; TO
9 AUTHORIZE ADDITIONAL FEDERAL FUNDS TO BE USED FOR THE 1987
10 FOUR-LANE HIGHWAY PROGRAM; TO PROVIDE THAT SUCH FEDERAL FUNDS MAY
11 BE USED IN LIEU OF STATE FUNDING THAT WOULD OTHERWISE BE USED FOR
12 SUCH PROGRAM; TO PROVIDE THAT THE ANNUAL TOTAL AMOUNT OF FUNDING
13 FOR THE 1987 FOUR-LANE HIGHWAY PROGRAM SHALL NOT BE LESS THAN IT

14 OTHERWISE WOULD HAVE BEEN WITHOUT THE USE OF SUCH ADDITIONAL
15 FEDERAL FUNDS; TO REVISE THE PROJECTS INCLUDED IN THE GAMING
16 COUNTIES STATE-ASSISTED INFRASTRUCTURE PROGRAM TO INCLUDE ANY
17 PROJECT AT VARIOUS LOCATIONS ON, ALONG AND APPROACHING U.S.
18 HIGHWAY 90 IN HARRISON, HANCOCK AND JACKSON COUNTIES, WHICH THE
19 MISSISSIPPI TRANSPORTATION COMMISSION DETERMINES WILL ALLEVIATE
20 TRAFFIC CONGESTION IN HARRISON, HANCOCK AND JACKSON COUNTIES; TO
21 DELETE A CERTAIN SECTION OF HIGHWAY IN TIPPAAH COUNTY FROM THE
22 STATE HIGHWAY SYSTEM; TO REMOVE IT FROM THE JURISDICTION OF THE
23 MISSISSIPPI TRANSPORTATION COMMISSION; TO AMEND SECTION 11,
24 CHAPTER 562, LAWS OF 1997, TO EXTINGUISH ANY OBLIGATION OF CLAY
25 COUNTY OR THE CITY OF WEST POINT TO REPAY MONIES TO THE
26 MISSISSIPPI TRANSPORTATION COMMISSION FOR CERTAIN ROAD PROJECTS
27 PERFORMED IN PREPARATION OF THE 1999 UNITED STATES LADIES
28 PROFESSIONAL GOLF ASSOCIATION TOUR; TO AMEND SECTION 75-76-129,
29 MISSISSIPPI CODE OF 1972, TO EXTEND UNTIL JULY 1, 2022, THE
30 DIVERSION OF GAMING FEE COLLECTIONS TO THE GAMING COUNTIES
31 STATE-ASSISTED INFRASTRUCTURE BOND SINKING FUND; TO AMEND SECTIONS
32 27-5-101, 27-19-99, 27-57-37, 27-65-75, 65-1-59 AND 65-39-35,
33 MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; TO AMEND SECTION
34 65-1-145, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT CERTAIN
35 HIGHWAY ROUTE LOCATIONS OR RELOCATIONS MAY BE APPROVED BY A
36 MAJORITY OF THE MEMBERS OF THE MISSISSIPPI TRANSPORTATION
37 COMMISSION; AND FOR RELATED PURPOSES.