

By: Representative West

To: Ways and Means

## HOUSE BILL NO. 1470

1 AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS OF ANY COUNTY,  
 2 WITH THE CONSENT OF THE GOVERNING AUTHORITIES OF EACH MUNICIPALITY  
 3 LOCATED THEREIN, TO LEVY A SPECIAL SALES TAX OF ONE PERCENT UPON  
 4 ALL SALES AND SERVICES WITHIN THE COUNTY AND IN ANY MUNICIPALITY  
 5 LOCATED THEREIN, WHICH SALES AND SERVICES ARE SUBJECT TO THE  
 6 GENERAL RATE OF SALES TAX; TO PROVIDE FOR AN ELECTION ON THE  
 7 QUESTION OF LEVYING SUCH TAX; TO REQUIRE THAT RESIDENTS OF THE  
 8 COUNTY BE PROVIDED WITH NOTICE OF THE PROJECT OR PROJECTS FOR  
 9 WHICH THE PROCEEDS OF THE SPECIAL SALES TAX WILL BE USED, THE COST  
 10 OF SUCH PROJECT OR PROJECTS AND A STATEMENT THAT THE TAX, IF  
 11 APPROVED AT AN ELECTION, WILL BE REPEALED NOT LATER THAN SEVEN  
 12 YEARS AFTER THE DATE OF ITS IMPOSITION; TO PROVIDE THAT THE TAX  
 13 SHALL BE COLLECTED BY THE STATE TAX COMMISSION; TO PROVIDE THAT  
 14 THE TAX AUTHORIZED IN THIS ACT SHALL BE REPEALED NOT LATER THAN  
 15 SEVEN YEARS AFTER THE DATE IT IS INITIALLY IMPOSED AND THAT AFTER  
 16 THE REPEAL OF THE TAX, A COUNTY MAY NOT SUBSEQUENTLY LEVY ANOTHER  
 17 SUCH TAX FOR AT LEAST THREE YEARS AFTER THE REPEAL OF THE PREVIOUS  
 18 TAX; TO PROVIDE THAT IF ANY PROCEEDS OF THE TAX REMAIN AFTER  
 19 COMPLETION OF THE PROJECT OR PROJECTS FOR WHICH THE PROCEEDS ARE  
 20 USED, SUCH REMAINING TAX PROCEEDS SHALL BE USED TO REDUCE THE  
 21 COUNTY AD VALOREM TAXES; TO AMEND SECTIONS 27-39-303, 27-39-317  
 22 AND 27-65-75, MISSISSIPPI CODE OF 1972, TO CONFORM TO THE  
 23 PROVISIONS OF THIS ACT; AND FOR RELATED PURPOSES.

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

25 **SECTION 1.** (1) Subject to the provisions of subsection (2)  
 26 of this section, the board of supervisors of any county may levy,  
 27 assess and collect a special sales tax, in addition to all other  
 28 taxes now imposed, at the rate of one percent (1%) upon all sales  
 29 and services within the county and in any municipality located  
 30 within the county, which sales and services are subject to the  
 31 general state sales tax rate of seven percent (7%).

32 (2) (a) Before the tax authorized in subsection (1) of this  
 33 section may be imposed, the board of supervisors of the county  
 34 must adopt a resolution declaring the intention to levy the tax  
 35 and providing that if the governing authorities of each  
 36 municipality located in the county adopt a resolution supporting  
 37 the proposed special sales tax, then a referendum will be held on



38 the question of levying such tax. The resolution of the board of  
39 supervisors and the governing authorities must contain a detailed  
40 description of the project or projects for which the proceeds of  
41 the tax shall be used, the cost of such project or projects and a  
42 statement that the tax, if approved at an election, will be  
43 repealed not later than seven (7) years after the date of its  
44 imposition. If the requirements of this subsection (2) are met,  
45 then an election on the question of levy and assessment of such  
46 tax shall be called and held as herein provided. Notice of such  
47 election shall be signed by the clerk of the board of supervisors  
48 and shall be published once a week for at least three (3)  
49 consecutive weeks in at least one (1) newspaper published or  
50 having a general circulation in the county. The first publication  
51 of such notice shall be made not less than twenty-one (21) days  
52 before the date fixed for the election and the last publication  
53 shall be made not more than seven (7) days before such date.

54 (b) The election on the question of the levy of the tax  
55 authorized in this section shall be held, as far as is  
56 practicable, in the same manner as other elections are held in  
57 counties. At the election, all qualified electors of the county  
58 may vote, and the ballots used at such election shall have printed  
59 thereon a statement of the amount and purpose of the proposed tax  
60 levy including a description of the project or projects for which  
61 the proceeds of the tax shall be used and the cost of such project  
62 or projects, and the words "FOR THE SPECIAL SALES TAX," and  
63 "AGAINST THE SPECIAL SALES TAX," and the voters shall vote by  
64 placing a cross (X) or check (✓) opposite their choice on the  
65 proposition. When the results of the election on the question of  
66 the levy of the tax have been canvassed by the election  
67 commissioners of the county and certified by them to the board of  
68 supervisors, the county may levy the tax if a majority of the  
69 qualified electors who vote in the election vote in favor of the  
70 tax.



71           (3)   (a)   Persons liable for the tax imposed under this  
72 section shall add the amount of tax to the sales price or gross  
73 proceeds of sales, and in addition thereto, shall collect, insofar  
74 as practicable, the amount of the tax due by him from the person  
75 receiving the services at the time of payment therefor.

76           (b)   The tax shall be collected by and paid to the State  
77 Tax Commission on a form prescribed by the State Tax Commission,  
78 in the same manner that state sales taxes are computed, collected  
79 and paid; and the full enforcement provisions and all other  
80 provisions of Chapter 65, Title 27, Mississippi Code of 1972,  
81 shall apply as necessary to the implementation and administration  
82 of this section.

83           (c)   The proceeds of the tax shall be paid to the board  
84 of supervisors of the county on or before the fifteenth day of the  
85 month following the month in which collected by the State Tax  
86 Commission.

87           (d)   The proceeds of the tax shall not be considered by  
88 the county as general fund revenue and shall be placed into a  
89 separate special fund apart from the county general fund and any  
90 other funds of the county, and such special fund shall be  
91 maintained and administered jointly in the name of the county and  
92 each municipality located in the county. Monies in such special  
93 fund shall be used solely for the purposes stated in the  
94 resolutions of the board of supervisors and governing authorities  
95 as described in subsection (2)(a) of this section.

96           (4)   The tax levy authorized in this section shall be  
97 repealed not later than seven (7) years after the date it is  
98 initially imposed. After the repeal of the tax levy, a county may  
99 not subsequently levy another such tax for at least three (3)  
100 years after the repeal date of the previous tax.

101           (5)   If any proceeds of the tax remain after completion of  
102 the project or projects for which the proceeds are used, then the



103 remaining tax proceeds shall be used to reduce the ad valorem  
104 taxes levied by the county.

105 **SECTION 2.** Section 27-39-303, Mississippi Code of 1972, is  
106 amended as follows:

107 27-39-303. Subject to the provisions of this section, the  
108 board of supervisors of any county is hereby empowered to levy ad  
109 valorem taxes on taxable property in the respective counties in  
110 any one (1) year, as shown by the assessment roll containing  
111 assessments of property made as of January 1 of the year, and the  
112 assessment of motor vehicles as made according to the provisions  
113 of the Motor Vehicle Ad Valorem Tax Law of 1958 (Section 27-51-1  
114 et seq.) for all general county purposes, exclusive only of levies  
115 for roads and bridges and schools at the rate necessary to fund  
116 such purposes. The board of supervisors of any county levying the  
117 special sales tax authorized in Section 1 of House Bill No. 1470,  
118 2003 Regular Session, shall use any excess proceeds of such tax to  
119 reduce the ad valorem taxes levied by the county as provided in  
120 Section 1(5) of House Bill No. 1470, 2003 Regular Session.

121 The board of supervisors of any county is further empowered  
122 to expend the proceeds of this levy for any purpose authorized for  
123 any other levy which the board of supervisors is authorized to  
124 make, excluding the levy for roads and bridges, and the board may  
125 authorize general fund expenditures for school purposes when  
126 necessary to meet the minimum local ad valorem tax effort required  
127 by Section 37-57-1, Mississippi Code of 1972.

128 The board of supervisors of any county is further empowered  
129 to distribute from the county general fund a portion of the  
130 county's share of payments made by the Tennessee Valley Authority  
131 to the state in lieu of taxes (a) to the school districts of said  
132 county and (b) for construction on the roads and bridges of said  
133 county in an amount which bears the same proportion to the total  
134 amount of the county's share as the millage for the school fund  
135 and road and bridge fund bears to the total millage levied by the



136 county. In the event said in lieu payments are expended for  
137 capital improvements, said payments shall not be subject to the  
138 increase limitations specified in Section 27-39-321 or 37-57-107,  
139 Mississippi Code of 1972.

140 **SECTION 3.** Section 27-39-317, Mississippi Code of 1972, is  
141 amended as follows:

142 27-39-317. Subject to the provisions of this section, the  
143 board of supervisors of each county shall, at its regular meeting  
144 in September of each year, levy the county ad valorem taxes for  
145 the fiscal year, and shall, by order, fix the tax rate, or levy,  
146 for the county, for the road districts, if any, and for the school  
147 districts, if any, and for any other taxing districts; and the  
148 rates, or levies, for the county and for any district shall be  
149 expressed in mills or a decimal fraction of a mill. Said tax  
150 rates, or levies, shall determine the ad valorem taxes to be  
151 collected upon each dollar of valuation, upon the assessment rolls  
152 of the county, including the assessment of motor vehicles as  
153 provided by the Motor Vehicle Ad Valorem Tax Law of 1958, Section  
154 27-51-1 et seq., for county taxes; and upon each dollar of  
155 valuation for the respective districts, as shown upon the  
156 assessment rolls of the county, including the assessment of motor  
157 vehicles as provided by the Motor Vehicle Ad Valorem Tax Law of  
158 1958, Section 27-51-1 et seq.; except as to such values as shall  
159 be exempt, in whole or in part, from certain tax rates or levies.  
160 If the rate or levy for the county is an increase from the  
161 previous fiscal year, then the proposed rate or levy shall be  
162 advertised in accordance with Sections 27-39-203 and 27-39-205.  
163 If the board of supervisors of any county shall not levy the  
164 county taxes and the district taxes at its regular September  
165 meeting, the board shall levy the same on or before September 15  
166 at an adjourned or special meeting, or thereafter, provided,  
167 however, that if such levy be not made on or before the fifteenth  
168 day of September then the tax collector or State Tax Commission



169 may issue road and bridge privilege tax license plates for motor  
170 vehicles as defined in the Motor Vehicle Ad Valorem Tax Law of  
171 1958, Section 27-51-1 et seq., without collecting or requiring  
172 proof of payment of county ad valorem taxes, and may continue to  
173 so issue such plates until such levy is duly certified to him, and  
174 for twenty-four (24) hours thereafter.

175 Notwithstanding the requirements of this section, in the  
176 event the State Tax Commission orders the county to make an  
177 adjustment to the tax roll pursuant to Section 27-35-113, the  
178 county shall have a period of thirty (30) days from the date of  
179 the commission's final determination to adjust the millage in  
180 order to collect the same dollar amount of taxes as originally  
181 levied by the board.

182 In making the levy of taxes, the board of supervisors shall  
183 specify, in its order, the levy for each purpose, as follows:

184 (a) For general county purposes (current expense and  
185 maintenance taxes), as authorized by Section 27-39-303.

186 (b) For roads and bridges, as authorized by Section  
187 27-39-305.

188 (c) For schools, including the countywide minimum  
189 education program levy and the levy for each school district  
190 including special municipal separate school districts, but not  
191 including other municipal separate school districts, and for an  
192 agricultural high school, county high school or junior college  
193 (current expense and maintenance taxes), as authorized by Chapter  
194 57, Title 37, Mississippi Code of 1972, and any other applicable  
195 statute. The levy for schools shall apply to the assessed value  
196 of property in the respective school districts, including special  
197 municipal separate school districts, but not including other  
198 municipal separate school districts, and a distinct and separate  
199 levy shall be made for each school district, and the purpose for  
200 each levy shall be stated.



201 (d) For road bonds and the interest thereon, separately  
202 for countywide bonds and for the bonds of each road district.

203 (e) For school bonds and the interest thereon,  
204 separately for countywide bonds and for the bonds of each school  
205 district.

206 (f) For countywide bonds, and the interest thereon,  
207 other than for road bonds and school bonds.

208 (g) For loans, notes or any other obligation, and the  
209 interest thereon, if permitted by the law.

210 (h) For any other purpose for which a levy is lawfully  
211 made.

212 The order shall state all of the purposes for which the  
213 general county levy is made, using the administrative items  
214 suggested by the State Department of Audit of Mississippi under  
215 the county budget law in its uniform system of accounts for  
216 counties, but the rate or levy for any item or purpose need not be  
217 shown; and if a countywide levy is made for any general or special  
218 purpose under the provisions of any law other than Section  
219 27-39-303, each such levy shall be separately stated.

220 During the month of February of each year, if the order or  
221 resolution of the board of trustees of any school district of said  
222 county or partly in said county, is filed with it requesting the  
223 levying of ad valorem taxes for the support and maintenance of  
224 such school district for the following fiscal year, then the board  
225 of supervisors of every such county in the state shall notify, in  
226 writing, within thirty (30) days, the county superintendent of  
227 education of such county, the levy or levies it intends to make  
228 for the support and maintenance of such school districts of such  
229 county at its regular meeting in September following, and the  
230 county superintendent of education and the trustees of all such  
231 school districts shall be authorized to use such expressed  
232 intention of the board of supervisors in computing the support and  
233 maintenance budget or budgets of such school district or districts



234 for the ensuing fiscal school year. The board of supervisors of  
235 any county levying the special sales tax authorized in Section 1  
236 of House Bill No. 1470, 2003 Regular Session, shall use any excess  
237 proceeds of such tax to reduce the ad valorem taxes levied by the  
238 county as provided in Section 1(5) of House Bill No. 1470, 2003  
239 Regular Session.

240 **SECTION 4.** Section 27-65-75, Mississippi Code of 1972, is  
241 amended as follows:

242 27-65-75. On or before the fifteenth day of each month, the  
243 revenue collected under the provisions of this chapter during the  
244 preceding month shall be paid and distributed as follows:

245 (1) On or before August 15, 1992, and each succeeding month  
246 thereafter through July 15, 1993, eighteen percent (18%) of the  
247 total sales tax revenue collected during the preceding month under  
248 the provisions of this chapter, except that collected under the  
249 provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on  
250 business activities within a municipal corporation shall be  
251 allocated for distribution to such municipality and paid to such  
252 municipal corporation. On or before August 15, 1993, and each  
253 succeeding month thereafter, eighteen and one-half percent  
254 (18-1/2%) of the total sales tax revenue collected during the  
255 preceding month under the provisions of this chapter, except that  
256 collected under the provisions of Sections 27-65-15, 27-65-19(3)  
257 and 27-65-21, on business activities within a municipal  
258 corporation shall be allocated for distribution to such  
259 municipality and paid to such municipal corporation.

260 A municipal corporation, for the purpose of distributing the  
261 tax under this subsection, shall mean and include all incorporated  
262 cities, towns and villages.

263 Monies allocated for distribution and credited to a municipal  
264 corporation under this subsection may be pledged as security for  
265 any loan received by the municipal corporation for the purpose of  
266 capital improvements as authorized under Section 57-1-303, or





267 loans as authorized under Section 57-44-7, or water systems  
268 improvements as authorized under Section 41-3-16.

269 In any county having a county seat which is not an  
270 incorporated municipality, the distribution provided hereunder  
271 shall be made as though the county seat was an incorporated  
272 municipality; however, the distribution to such municipality shall  
273 be paid to the county treasury wherein the municipality is located  
274 and such funds shall be used for road, bridge and street  
275 construction or maintenance therein.

276 (2) On or before September 15, 1987, and each succeeding  
277 month thereafter, from the revenue collected under this chapter  
278 during the preceding month One Million One Hundred Twenty-five  
279 Thousand Dollars (\$1,125,000.00) shall be allocated for  
280 distribution to municipal corporations as defined under subsection  
281 (1) of this section in the proportion that the number of gallons  
282 of gasoline and diesel fuel sold by distributors to consumers and  
283 retailers in each such municipality during the preceding fiscal  
284 year bears to the total gallons of gasoline and diesel fuel sold  
285 by distributors to consumers and retailers in municipalities  
286 statewide during the preceding fiscal year. The State Tax  
287 Commission shall require all distributors of gasoline and diesel  
288 fuel to report to the commission monthly the total number of  
289 gallons of gasoline and diesel fuel sold by them to consumers and  
290 retailers in each municipality during the preceding month. The  
291 State Tax Commission shall have the authority to promulgate such  
292 rules and regulations as is necessary to determine the number of  
293 gallons of gasoline and diesel fuel sold by distributors to  
294 consumers and retailers in each municipality. In determining the  
295 percentage allocation of funds under this subsection for the  
296 fiscal year beginning July 1, 1987, and ending June 30, 1988, the  
297 State Tax Commission may consider gallons of gasoline and diesel  
298 fuel sold for a period of less than one (1) fiscal year. For the



299 purposes of this subsection, the term "fiscal year" means the  
300 fiscal year beginning July 1 of a year.

301 (3) On or before September 15, 1987, and on or before the  
302 fifteenth day of each succeeding month, until the date specified  
303 in Section 65-39-35, the proceeds derived from contractors' taxes  
304 levied under Section 27-65-21 on contracts for the construction or  
305 reconstruction of highways designated under the highway program  
306 created under Section 65-3-97 shall, except as otherwise provided  
307 in Section 31-17-127, be deposited into the State Treasury to the  
308 credit of the State Highway Fund to be used to fund such \* \* \*  
309 highway program. The Mississippi Department of Transportation  
310 shall provide to the State Tax Commission such information as is  
311 necessary to determine the amount of proceeds to be distributed  
312 under this subsection.

313 (4) On or before August 15, 1994, and on or before the  
314 fifteenth day of each succeeding month through July 15, 1999, from  
315 the proceeds of gasoline, diesel fuel or kerosene taxes as  
316 provided in Section 27-5-101(a)(ii)1, Four Million Dollars  
317 (\$4,000,000.00) shall be deposited in the State Treasury to the  
318 credit of a special fund designated as the "State Aid Road Fund,"  
319 created by Section 65-9-17. On or before August 15, 1999, and on  
320 or before the fifteenth day of each succeeding month, from the  
321 total amount of the proceeds of gasoline, diesel fuel or kerosene  
322 taxes apportioned by Section 27-5-101(a)(ii)1, Four Million  
323 Dollars (\$4,000,000.00) or an amount equal to twenty-three and  
324 one-fourth percent (23.25%) of such funds, whichever is the  
325 greater amount, shall be deposited in the State Treasury to the  
326 credit of the "State Aid Road Fund," created by Section 65-9-17.  
327 Such funds shall be pledged to pay the principal of and interest  
328 on state aid road bonds heretofore issued under Sections 19-9-51  
329 through 19-9-77, in lieu of and in substitution for the funds  
330 heretofore allocated to counties under this section. Such funds  
331 may not be pledged for the payment of any state aid road bonds



332 issued after April 1, 1981; however, this prohibition against the  
333 pledging of any such funds for the payment of bonds shall not  
334 apply to any bonds for which intent to issue such bonds has been  
335 published, for the first time, as provided by law prior to March  
336 29, 1981. From the amount of taxes paid into the special fund  
337 pursuant to this subsection and subsection (9) of this section,  
338 there shall be first deducted and paid the amount necessary to pay  
339 the expenses of the Office of State Aid Road Construction, as  
340 authorized by the Legislature for all other general and special  
341 fund agencies. The remainder of the fund shall be allocated  
342 monthly to the several counties in accordance with the following  
343 formula:

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

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

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

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

357 The amount of funds allocated to any county under this  
358 subsection for any fiscal year after fiscal year 1994 shall not be  
359 less than the amount allocated to such county for fiscal year  
360 1994. Monies allocated to a county from the State Aid Road Fund  
361 for fiscal year 1995 or any fiscal year thereafter that exceed the  
362 amount of funds allocated to that county from the State Aid Road  
363 Fund for fiscal year 1994, first must be expended by the county  
364 for replacement or rehabilitation of bridges on the state aid road



365 system that have a sufficiency rating of less than twenty-five  
366 (25), according to National Bridge Inspection standards before  
367 such monies may be approved for expenditure by the State Aid Road  
368 Engineer on other projects that qualify for the use of state aid  
369 road funds.

370 Any reference in the general laws of this state or the  
371 Mississippi Code of 1972 to Section 27-5-105 shall mean and be  
372 construed to refer and apply to subsection (4) of Section  
373 27-65-75.

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

380 (6) An amount each month beginning August 15, 1983, through  
381 November 15, 1986, as specified in Section 6 of Chapter 542, Laws  
382 of 1983, shall be paid into the special fund known as the  
383 Correctional Facilities Construction Fund created in Section 6 of  
384 Chapter 542, Laws of 1983.

385 (7) On or before August 15, 1992, and each succeeding month  
386 thereafter through July 15, 2000, two and two hundred sixty-six  
387 one-thousandths percent (2.266%) of the total sales tax revenue  
388 collected during the preceding month under the provisions of this  
389 chapter, except that collected under the provisions of Section  
390 27-65-17(2) shall be deposited by the commission into the School  
391 Ad Valorem Tax Reduction Fund created pursuant to Section  
392 37-61-35. On or before August 15, 2000, and each succeeding month  
393 thereafter, two and two hundred sixty-six one-thousandths percent  
394 (2.266%) of the total sales tax revenue collected during the  
395 preceding month under the provisions of this chapter, except that  
396 collected under the provisions of Section 27-65-17(2), shall be  
397 deposited into the School Ad Valorem Tax Reduction Fund created



398 under Section 37-61-35 until such time that the total amount  
399 deposited into the fund during a fiscal year equals Forty-two  
400 Million Dollars (\$42,000,000.00). Thereafter, the amounts  
401 diverted under this subsection (7) during the fiscal year in  
402 excess of Forty-two Million Dollars (\$42,000,000.00) shall be  
403 deposited into the Education Enhancement Fund created under  
404 Section 37-61-33 for appropriation by the Legislature as other  
405 education needs and shall not be subject to the percentage  
406 appropriation requirements set forth in Section 37-61-33.

407 (8) On or before August 15, 1992, and each succeeding month  
408 thereafter, nine and seventy-three one-thousandths percent  
409 (9.073%) of the total sales tax revenue collected during the  
410 preceding month under the provisions of this chapter, except that  
411 collected under the provisions of Section 27-65-17(2) shall be  
412 deposited into the Education Enhancement Fund created pursuant to  
413 Section 37-61-33.

414 (9) On or before August 15, 1994, and each succeeding month  
415 thereafter, from the revenue collected under this chapter during  
416 the preceding month, Two Hundred Fifty Thousand Dollars  
417 (\$250,000.00) shall be paid into the State Aid Road Fund.

418 (10) On or before August 15, 1994, and each succeeding month  
419 thereafter through August 15, 1995, from the revenue collected  
420 under this chapter during the preceding month, Two Million Dollars  
421 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad  
422 Valorem Tax Reduction Fund established in Section 27-51-105.

423 (11) Notwithstanding any other provision of this section to  
424 the contrary, on or before February 15, 1995, and each succeeding  
425 month thereafter, the sales tax revenue collected during the  
426 preceding month under the provisions of Section 27-65-17(2) and  
427 the corresponding levy in Section 27-65-23 on the rental or lease  
428 of private carriers of passengers and light carriers of property  
429 as defined in Section 27-51-101 shall be deposited, without



430 diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund  
431 established in Section 27-51-105.

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

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

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

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



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

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

477           (18) Notwithstanding any other provision of this section to  
478 the contrary, the revenue collected from the special sales tax  
479 authorized under Section 1 of House Bill No. 1470, 2003 Regular  
480 Session, shall be allocated for distribution and distributed as  
481 provided in Section 1 of House Bill No. 1470, 2003 Regular  
482 Session.

483           (19) The remainder of the amounts collected under the  
484 provisions of this chapter shall be paid into the State Treasury  
485 to the credit of the General Fund.

486           (20) It shall be the duty of the municipal officials of any  
487 municipality which expands its limits, or of any community which  
488 incorporates as a municipality, to notify the commissioner of such  
489 action thirty (30) days before the effective date. Failure to so  
490 notify the commissioner shall cause such municipality to forfeit  
491 the revenue which it would have been entitled to receive during  
492 this period of time when the commissioner had no knowledge of the  
493 action. If any funds have been erroneously disbursed to any  
494 municipality or any overpayment of tax is recovered by the  
495 taxpayer, the commissioner may make correction and adjust the



496 error or overpayment with such municipality by withholding the  
497 necessary funds from any subsequent payment to be made to the  
498 municipality.

499         **SECTION 5.** The Attorney General of the State of Mississippi,  
500 shall submit this act, immediately upon approval by the Governor,  
501 or upon approval by the Legislature subsequent to a veto, to the  
502 Attorney General of the United States or to the United States  
503 District Court for the District of Columbia in accordance with the  
504 provisions of the Voting Rights Act of 1965, as amended and  
505 extended.

506         **SECTION 6.** This act shall take effect and be in force from  
507 and after the date it is effectuated under Section 5 of the Voting  
508 Rights Act of 1965, as amended and extended.

