AN ACT RELATING TO SPECIAL FUNDS AND SPECIAL FUND AGENCIES;
TO AMEND SECTION 27-104-27, MISSISSIPPI CODE OF 1972, TO DEFINE
THOSE SPECIAL FUND ACCOUNTS SUBJECT TO THE STATE BUDGET LAW AND
SUBJECT TO LEGISLATIVE APPROPRIATION, TO PROVIDE THAT CERTAIN
SPECIAL FUND ACCOUNTS SHALL BE MAINTAINED IN THE STATE TREASURY
AND ANY UNEXPENDED BALANCES SHALL LAapse INTO THE STATE GENERAL
FUND, TO PROVIDE THAT ALL FEES AND OTHER REVENUES COLLECTED BY A
STATE AGENCY SHALL BE PAID DIRECTLY INTO THE STATE GENERAL FUND
AND TO AUTHORIZE THE STATE TREASURER TO EXEMPT ACCOUNTS FROM THIS
REQUIREMENT BY THE LEGISLATURE, AND TO DIRECT THE STATE TREASURER
TO DETERMINE SPECIAL FUNDS WHICH ARE NOT MAINTAINED IN THE STATE
TREASURY AND APPROPRIATION BY THE LEGISLATURE, AND TO PROVIDE FOR
EXCEPTIONS FROM THESE REQUIREMENTS; TO AMEND SECTION 27-103-103,
MISSISSIPPI CODE OF 1972, TO DEFINE THE TERM "SPECIAL FUNDS" AND
"SPECIAL FUND AGENCY"; TO AMEND SECTIONS 27-104-13 AND 31-17-123,
MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE STATE FISCAL OFFICER TO
CONSIDER ALL GENERAL FUND AND SPECIAL FUND AGENCIES IN REDUCING
ALLOCATIONS IN ORDER TO KEEP EXPENDITURES WITHIN REVENUES; TO
OF 1972, TO PROVIDE THAT CERTAIN TAX DIVERSIONS TO THE STATE
HIGHWAY FUND SHALL BE PAID INTO THE STATE GENERAL FUND; TO AMEND
CODE OF 1972, TO PROVIDE THAT ALL STATUTORY REFERENCES TO THE
STATE HIGHWAY FUND SHALL MEAN THE STATE GENERAL FUND; TO PROVIDE
THAT CERTAIN FEES AND OTHER REVENUES PRESENTLY DEPOSITED INTO
SPECIAL FUNDS EARMARKED FOR CERTAIN PURPOSES SHALL HEREAFTER BE
DEPOSITED INTO THE STATE GENERAL FUND, AND TO AMEND SECTIONS
31-3-17, 31-17-127, 37-26-9, 37-33-17, 37-33-57, 37-43-41,
37-51-5, 37-101-149, 37-131-9, 37-133-7, 41-59-61, 43-20-12,
45-6-15, 45-9-101, 45-11-5, 45-11-7, 45-23-19, 45-23-55, 47-5-66,
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53-7-69, 55-3-53, 55-23-9, 57-1-15, 57-15-5, 59-21-25, 61-13-11,
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73-39-7, 73-57-29, 75-74-19, 75-75-114, 77-1-27, 77-3-8, 77-3-87,
77-3-89, 77-7-55, 77-7-339, 77-9-489, 77-9-493, 77-11-201,
83-37-29 AND 89-12-37, MISSISSIPPI CODE OF 1972, IN CONFORMITY
51 THERETO; TO REPEAL SECTION 4 OF CHAPTER 168, LAWS OF 1989, WHICH
CREATES THE SECURITIES ENFORCEMENT ACT FUND; AND FOR RELATED
PURPOSES.

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

SECTION 1. Section 27-104-27, Mississippi Code of 1972, is
amended as follows:

27-104-27. (1) Notwithstanding anything in Sections
27-103-101 through 27-103-139 and 27-104-1 through 27-104-29
contained, the same shall not be construed to apply to any agency
supported wholly by funds granted or allotted under any act of
Congress. * * *

(2) All fees, taxes, fines, penalties or other assessments
that may be hereafter collected for or in the name of the State of
Mississippi or any agency thereof shall be paid directly to the
State Treasurer and deposited into the State General Fund in the
manner provided by law by the officer charged with the duty of
collecting said monies, except that federal funds shall be paid
directly to the State Treasurer and deposited into the appropriate
Special Fund Account determined by the State Treasurer. The
monies in the following special fund accounts shall be subject to
all provisions of the state budget laws and may be expended only
pursuant to appropriation by the Legislature. Any interest earned
on these special funds shall be credited by the State Treasurer to
the State General Fund, and any unexpended monies remaining in
these special funds at the end of a fiscal year shall lapse into
the State General Fund. The special fund accounts included in
this provision are as follows:

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120 3173  STATE TREASURER-HIGHWAY DEPARTMENT INVEST
121 3174  STATE TREASURER-OIL OVERCHARGE
122 3178  STATE TREASURER-ABANDONED PROPERTY FUNDS
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124 3181  TAX COMMISSION-SALES TAX FEES
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130 3202  DEPARTMENT EDUCATION-ADMINISTRATION
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138 3220  DFA-STATE SCHOOL EMPLOYEES INSURANCE
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142 3241  DEPARTMENT REHABILITATION SERVICES-OSDP-TOBACCO
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147 3250  IHL-CLEARING ACCOUNT
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In the event that the State Treasurer finds that the
requirement to transfer or deposit all fees, taxes, fines,
penalties or other assessments collected for or in the name of the
State of Mississippi or any agency thereof into the State General
Fund will cause undue harm to the State of Mississippi or would be
in violation of existing state or federal law, then the State
Treasurer may, in his discretion, exempt such fund or portion
thereof from the provisions of this subsection (2) and shall
provide notice of such exemption to the State Auditor, the
Department of Finance and Administration and the Joint Legislative
Budget Committee.

(3) In addition to the special fund accounts specified in
subsection (2), the State Treasurer, with the assistance of the
State Auditor, shall, on or before July 1, 2003, determine those
special fund accounts which are not in the State Treasury and
shall make a recommendation to the Joint Legislative Budget
Committee of those special fund accounts that should be in the
State Treasury and whether or not they should be a part of the
State General Fund in accordance with subsection (2). The State
Fiscal Officer, with the assistance of the State Auditor, shall
determine which special fund accounts require an appropriation act
and shall provide this information to the Legislative Budget
Office. The Legislative Budget Office shall recommend an
appropriation for fiscal year 2004-2005 and fiscal years
thereafter for each specified special fund account and each
special fund account not maintained in the State Treasury, * * *
unless exempted as hereinafter provided. In the event the Joint
Legislative Budget Committee * * * finds that any special fund
should not be subject to appropriation by the Legislature, then
the said committee * * * may, in its discretion, exempt such state
agency from the provisions of Sections 27-103-101 through
27-103-139 and 27-104-1 through 27-104-29 by certifying such exemption on its minutes prior to January 1, 2004. Unless exempted as provided herein, any agency having special funds which are not in the State Treasury shall transfer such funds into the State Treasury on or before January 1, 2004.

(4) The State Fiscal Officer shall not promulgate or attempt to enforce any rule, order or regulation which is not in accordance with the provisions of a legally executed trust indenture agreement ***.

SECTION 2. Section 27-103-103, Mississippi Code of 1972, is amended as follows:

27-103-103. (1) For the purpose of Sections 27-103-101 through 27-103-139 and 27-104-1 through 27-104-27, the term "state general-fund agency" or "general-fund agency" shall mean any agency, department, institution, board or commission of the State of Mississippi which is supported in whole or in part by appropriations from the General Fund; but such term shall not include the Legislature.

(2) For the purposes of Sections 27-103-101 through 27-103-139 and 27-104-1 through 27-104-27, the term "special-fund agency" or "special-fund agency" shall mean any agency, department, institution, board or commission of the State of Mississippi which receives *** funds *** from special-fund sources ***.

(3) For the purposes of Sections 27-103-101 through 27-103-139 and 27-104-1 through 27-104-27, the term "state agency" shall mean any general-fund agency or special-fund agency as defined in this section, or the State Highway Department, or the Division of State Aid Road Construction of the State Highway Department as is evident from the context wherein it is used.

(4) For the purposes of Sections 27-103-101 through 27-103-139 and 27-104-1 through 27-104-27, the term "special funds" shall mean: (a) fees, assessments or charges for services,
(b) funds received from the United States government, (c) local governmental revenue sources, (d) funds for the purpose of paying or retiring any indebtedness as is authorized by statute, or (e) trust funds.* * *

SECTION 3. Section 27-104-13, Mississippi Code of 1972, is amended as follows:

27-104-13. The State Fiscal Officer shall have the right to disapprove or reduce and revise such estimates of general funds and * * * special funds for any general-fund or special-fund agency, and for the * * * budget of the State Highway Department, in an amount not to exceed five percent (5%) if he finds that funds will not be available within the period for which the budget is drawn, or if he finds that the requested expenditures, or any part thereof, are not authorized by law, and such action shall be reported to the Legislative Budget Office. The State Fiscal Officer may, upon his determination of need based upon a finding that funds will not be available within the period for which the budget is drawn, transfer funds as provided in Section 27-103-203, from the Working Cash-Stabilization Reserve Fund to the General Fund to supplement the general-fund revenue. In the event that the estimates of general funds and * * * special funds of all general-fund and special-fund agencies, and of the * * * budget of the State Highway Department, have been reduced by five percent (5%), additional reductions may be made but shall consist of a uniform percentage reduction of general funds and * * * special funds to all general-fund and special-fund agencies, and to the * * * budget of the State Highway Department. No agency shall be excluded from consideration for said reduction in allocations. Any * * * special funds reduced under the provisions of this section shall be transferred to the State General Fund upon requisitions for warrants signed by the respective agency head and
said transfer shall be made within a reasonable period to be
determined by the State Fiscal Officer.

For the purpose of this section, "**special funds**" shall
be construed to mean any special funds in any agency derived from
any source, but shall not include the following special funds:
special funds derived from federal sources, from local or regional
political subdivisions, or from donations; or special funds held
in a fiduciary capacity for the benefit of specific persons or
classes of persons **.

SECTION 4. Section 31-17-123, Mississippi Code of 1972, is
amended as follows:

31-17-123. The intent of the Legislature is to authorize
borrowing funds under the provisions of Sections 31-17-101 through
31-17-123 to offset any temporary cash flow deficiencies and
should not be construed to authorize the borrowing of any funds in
an amount which cannot be repaid during the fiscal year in which
such funds are borrowed. The State Tax Commission and University
Research Center, utilizing all available revenue forecast data,
shall annually develop a state fund revenue estimate to be adopted
by the Legislative Budget Office as of the date of sine die
adjournment. If, at the end of October, or at the end of any
month thereafter of any fiscal year, the revenues received for the
fiscal year shall fall below ninety-eight percent (98%) of the
Legislative Budget Office state fund revenue estimate at the date
of sine die adjournment, the State Fiscal Officer shall reduce
allocations of general funds and ** special funds to
general-fund and special-fund agencies including the ** budget
of the State Highway Department in an amount necessary to keep
expenditures within the sum of actual revenue receipts including
any transfers to the General Fund from the Working
Cash-Stabilization Reserve Fund for the fiscal year. The State
Fiscal Officer may, upon his determination of need based on the
revenue shortfall, transfer funds as provided in Section
27-103-203, from the Working Cash-Stabilization Reserve Fund to the General Fund to supplement the general-fund revenue. ** Special funds in an amount equal to any reduction made under the provisions of this section shall be transferred to the State General Fund upon requisitions for warrants signed by the respective agency head and such transfer shall be made within a reasonable period to be determined by the State Fiscal Officer. No agency's allocation shall be reduced in an amount to exceed five percent (5%); however, in the event that the allocations of general funds and special funds to all general-fund and special-fund agencies and to the budget of the State Highway Department have been reduced by five percent (5%), any additional reductions required to be made hereunder shall consist of a uniform percentage reduction of general funds and special funds to all general-fund and special-fund agencies, and to the budget of the State Highway Department. No agency shall be excluded from consideration for said reduction in allocations.

Any receipt from loans authorized by Sections 31-17-101 through 31-17-123 shall not be included as revenue receipts. The State Fiscal Officer shall immediately send notice of any action taken under authority of this section to the Legislative Budget Office.

For the purpose of this section, "special funds" shall be construed to mean any special funds in any agency derived from any source, but shall not include the following special funds: special funds derived from federal sources, from local or regional political subdivisions, or from donations; or special funds held in a fiduciary capacity for the benefit of specific persons or classes of persons.

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

[With regard to any county which is exempt from the provisions of Section 19-2-3, this section shall read as follows:]
27-5-101. Unless otherwise provided in this section, on or before the fifteenth day of each month, all gasoline, diesel fuel or kerosene taxes which are levied under the laws of this state and collected during the previous month shall be paid and apportioned by the State Tax Commission as follows:

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

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

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

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

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

(b) Subject to the provisions that said basis of distribution shall in no wise affect adversely the amount specifically pledged in paragraph (a) of this section to be paid into the "Highway Bonds Sinking Fund," the following shall be deducted from the amount produced by the state tax on gasoline, diesel fuel or kerosene tax collections, excluding collections derived from the portion of the gasoline excise tax that exceeds Seven Cents (7¢) per gallon, from the portion of the tax on....
aviation gas under Section 27-55-11 that exceeds Six and Four-tenths Cents (6.4¢) per gallon, from the portion of the special fuel tax levied under Sections 27-55-519 and 27-55-521, at Eighteen Cents (18¢) per gallon that exceeds Ten Cents (10¢) per gallon, from the portion of the taxes levied under Section 27-55-519, at Five and Three-fourths Cents (5.75¢) per gallon that exceeds One Cent (1¢) per gallon on special fuel and Five and One-fourth Cents (5.25¢) per gallon on special fuel used as aircraft fuel, from the portion of the excise tax on compressed gas used as a motor fuel that exceeds the rate of tax in effect on June 30, 1987, and from the portion of the gasoline excise tax in excess of Seven Cents (7¢) per gallon and the diesel excise tax in excess of Ten Cents (10¢) per gallon under Section 27-61-5:

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

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

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

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

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

(vi) The remainder shall be divided on a basis of nine-fourteenths (9/14) and five-fourteenths (5/14) (being the
same basis as Four and One-half Cents (4-1/2¢) and Two and

One-half Cents (2-1/2¢) is to Seven Cents (7¢) on gasoline, and

six and forty-three one-hundredths (6.43) and three and

fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel

fuel or kerosene). The amount produced by the nine-fourteenths

(9/14) division shall be allocated to the Transportation

Department and paid into the State Treasury as provided in this

section and in Section 27-5-103 and the five-fourteenths (5/14)

division shall be returned to the counties of the state on the

following basis:

1. In each fiscal year, each county shall be

paid each month the same percentage of the monthly total to be

distributed as was paid to that county during the same month in

the fiscal year which ended April 9, 1960, until the county

receives One Hundred Ninety Thousand Dollars ($190,000.00) in such

fiscal year, at which time funds shall be distributed under the

provisions of paragraph (b)(vi)4 of this section.

2. If after payments in 1 above, any county

has not received a total of One Hundred Ninety Thousand Dollars

($190,000.00) at the end of the fiscal year ending June 30, 1961,

and each fiscal year thereafter, then any available funds not

distributed under 1 above shall be used to bring such county or

counties up to One Hundred Ninety Thousand Dollars ($190,000.00)

or such funds shall be divided equally among such counties not

reaching One Hundred Ninety Thousand Dollars ($190,000.00) if

there is not sufficient money to bring all the counties to said

One Hundred Ninety Thousand Dollars ($190,000.00).

3. When a county has been paid an amount

equal to the total which was paid to the same county during the

fiscal year ended April 9, 1960, such county shall receive no

further payments during the then current fiscal year until the

last month of such current fiscal year, at which time distribution

will be made under 2 above, except as set out in 4 below.
4. During the last month of the current fiscal year, should it be determined that there are funds available in excess of the amount distributed for the year under 1 and 2 above, then such excess funds shall be distributed among the various counties as follows:

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

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

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

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

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

In any county having countywide road or bridge bonds, or supervisors' district or district road or bridge bonds outstanding, which exceed, in the aggregate, twelve percent (12%) of the assessed valuation of the taxable property of the county or district, it shall be the duty of the board of supervisors to set aside not less than sixty percent (60%) of such county's share or district's share of the gasoline, diesel fuel or kerosene taxes to be used in paying the principal and interest on such road or bridge bonds as they mature.
In any county having such countywide road or bridge bonds or district road or bridge bonds outstanding which exceed, in the aggregate, eight percent (8%) of the assessed valuation of the taxable property of the county, but which do not exceed, in the aggregate, twelve percent (12%) of the assessed valuation of the taxable property of the county, it shall be the duty of the board of supervisors to set aside not less than thirty-five percent (35%) of such county's share of the gasoline, diesel fuel or kerosene taxes to be used in paying the principal and interest of such road or bridge bonds as they mature.

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

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

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

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

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

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

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

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

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

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

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

From and after July 1, 2003, any amounts which would have been paid to the State Highway Fund shall be paid into the State General Fund.

The funds allocated for the construction, reconstruction, and improvement of state highways, bridges, and culverts, or so much thereof as may be necessary, shall first be used in conjunction with funds supplied by the federal government for such purposes and allocated to the State Transportation Department to be expended on the state highway system. It is specifically provided hereby that the necessary portion of such funds hereinabove allocated to the State Transportation Department may be used for the prompt payment of principal and interest on highway bonds heretofore issued, including such bonds issued or to be issued under the provisions of Chapter 312, Laws of 1956, and amendments thereto.
Nothing contained in this section shall be construed to reduce the amount of such gasoline, diesel fuel or kerosene excise taxes levied by the state, allotted under the provisions of Title 65, Chapter 33, Mississippi Code of 1972, to counties in which there are outstanding bonds issued for seawall or road protection purposes issued under the provisions of Chapter 319, Laws of 1924, and amendments thereto; the amount of said gasoline, diesel fuel or kerosene excise taxes designated in this section for the payment of bonds and interest authorized and issued or to be issued under the provisions of Chapter 130, Laws of 1938, and subsequent acts authorizing the issuance of bonds payable from gasoline, diesel fuel or kerosene tax revenue, shall, in such counties, be considered as being paid "into the State Treasury to the credit of the State Highway Fund" within the meaning of Section 65-33-45 in computing the amount to be paid to such counties under the provisions of said section, and this section shall be administered in connection with Title 65, Chapter 33, Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and 65-33-49 dealing with seawalls, as if made a part of this section.

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

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

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

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

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

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

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

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

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

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

(b) Subject to the provisions that said basis of distribution shall in no wise affect adversely the amount specifically pledged in paragraph (a) of this section to be paid into the "Highway Bonds Sinking Fund," the following shall be deducted from the amount produced by the state tax on gasoline, diesel fuel or kerosene tax collections, excluding collections derived from the portion of the gasoline excise tax that exceeds Seven Cents (7¢) per gallon, from the portion of the tax on aviation gas under Section 27-55-11 that exceeds Six and Four-tenths Cents (6.4¢) per gallon, from the portion of the special fuel tax levied under Sections 27-55-519 and 27-55-521, at Eighteen Cents (18¢) per gallon, that exceeds Ten Cents (10¢) per gallon, from the portion of the taxes levied under Section 27-55-519, at Five and Three-fourths Cents (5.75¢) that exceeds One Cent (1¢) per gallon on special fuel and Five and One-fourth Cents (5.25¢) per gallon on special fuel used as aircraft fuel, from the portion of the excise tax on compressed gas used as a motor fuel that exceeds the rate of tax in effect on June 30, 1987, and from the portion of the gasoline excise tax in excess of Seven Cents (7¢) per gallon and the diesel excise tax in excess of Ten Cents (10¢) per gallon under Section 27-61-5:

(i) Twenty percent (20%) of such amount which shall be earmarked and set aside for the construction, reconstruction and maintenance of the highways and roads of the state, provided that if such twenty percent (20%) should reduce any county to a lesser amount than that received in the fiscal year ending June 30, 1966, then such twenty percent (20%) shall be reduced to a percentage to provide that no county shall receive less than its portion for the fiscal year ending June 30, 1966;
(ii) The amount allowed as refund on gasoline or as tax credit on diesel fuel or kerosene used for agricultural, maritime, industrial, domestic and nonhighway purposes;

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

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

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

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

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

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

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

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

One-third (1/3) of such excess to be divided equally among the counties;
One-third (1/3) of such excess to be paid to the counties in the proportion which the population of each county bears to the total population of the state according to the last federal census;
One-third (1/3) of such excess to be paid to the counties in the proportion which the number of square miles of each county bears to the total square miles in the state.

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

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

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

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

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

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

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

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

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

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

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

(ii) Any amounts due counties in accordance with Section 65-33-45 which have outstanding bonds issued for seawall or road protection purposes, issued under provisions of Chapter 319, Laws of 1924, and amendments thereto; and
(iii) Beginning August 15, 2002, and on or before the fifteenth day of each month thereafter, an amount equal to one-sixth (1/6) of the principal and interest certified by the State Treasurer to the State Tax Commission to be due on the next semiannual bond and interest payment date for the bonds issued under Sections 65-39-5 through 65-39-33. On or before the twenty-fifth day of each month the State Tax Commission shall pay into the State Treasury for credit to the Gaming Counties Bond Sinking Fund created in Section 65-39-3, the amount certified by the State Treasurer;

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

From and after July 1, 2003, any amounts which would have been paid to the State Highway Fund shall be paid into the State General Fund.

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

Nothing contained in this section shall be construed to reduce the amount of such gasoline, diesel fuel or kerosene excise taxes levied by the state, allotted under the provisions of Title...
65, Chapter 33, Mississippi Code of 1972, to counties in which there are outstanding bonds issued for seawall or road protection purposes issued under the provisions of Chapter 319, Laws of 1924, and amendments thereto; the amount of said gasoline, diesel fuel or kerosene excise taxes designated in this section for the payment of bonds and interest authorized and issued or to be issued under the provisions of Chapter 130, Laws of 1938, and subsequent acts authorizing the issuance of bonds payable from gasoline, diesel fuel or kerosene tax revenue, shall, in such counties, be considered as being paid "into the State Treasury to the credit of the State Highway Fund" within the meaning of Section 65-33-45 in computing the amount to be paid to such counties under the provisions of said section, and this section shall be administered in connection with Title 65, Chapter 33, Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and 65-33-49 dealing with seawalls, as if made a part of this section.

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

(e) State highway funds in an amount equal to the difference between Forty-two Million Dollars ($42,000,000.00) and the annual debt service payable on the state's highway revenue refunding bonds, Series 1985, shall be expended for the construction or reconstruction of highways designated under the highway program created under Section 65-3-97.
"Gasoline, diesel fuel or kerosene taxes" as used in this section shall be deemed to mean and include state gasoline, diesel fuel or kerosene taxes levied and imposed on distributors of gasoline, diesel fuel or kerosene, and all state excise taxes derived from any fuel used to propel vehicles upon the highways of this state, when levied by any statute.

**SECTION 6.** Section 27-19-11, Mississippi Code of 1972, is amended as follows:

On each carrier of property, for each motor vehicle, truck-tractor or road tractor used in the operation of any business as such, and on each bus, there is hereby levied an annual highway privilege tax in accordance with the following schedule, except that the gross vehicle weight of buses shall be the gross weight of the vehicle plus one hundred fifty (150) pounds per each regular seat.

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In addition to the above levied annual highway privilege tax on vehicles with a gross weight exceeding ten thousand (10,000) pounds, there is levied and shall be collected an additional privilege tax in the amount of One Thousand Three Hundred Fifty Dollars ($1,350.00) for each current or later year model vehicle based upon a licensed weight of eighty thousand (80,000) pounds.

This additional privilege tax shall be reduced by the amount of One Hundred Seventy-five Dollars ($175.00) for each year of age to a minimum of Fifty Dollars ($50.00) and further reduced by the ratio of licensed weight to the maximum weight of eighty thousand (80,000) pounds. During the first year only, the privilege tax monies collected under the provisions of this paragraph shall be distributed to the various counties of the state on the basis of the ratio of the last year of annual ad valorem taxes collected by such counties on such vehicles to the total ad valorem taxes collected by all counties on such vehicles in the same year. In all subsequent years, such distribution to the counties shall be made on the basis of the ratio of the number of motor vehicles.
registered in excess of ten thousand (10,000) pounds, in each
taxing district in each county, to the total number of such
vehicles registered statewide. The counties should then
distribute these proceeds as they would if these collections were
ad valorem taxes. Provided, however, until July 1, 1993, vehicles
which are subject to the provisions of this section and were
licensed in another state shall not be subject to any other taxes
when registered in this state.

From the privilege tax monies collected under this section,
Three Million Seven Hundred Thirty-two Thousand Four Hundred Three
Dollars and Eleven Cents ($3,732,403.11) shall be earmarked and
set aside to be apportioned and paid to the counties of the state
in the manner provided by Section 27-19-159, Mississippi Code of
1972. Any excess privilege tax monies collected under this
section shall be deposited into the State General Fund.

Provided that no privilege license shall be issued for any
period of time for less than One Dollar ($1.00).

The annual highway privilege tax imposed on operators engaged
exclusively in the transportation of household goods shall be the
same as the tax imposed upon private commercial carriers by this
section. Provided that in determining the amount of privilege
taxes due under the provisions of this section, there shall be
allowed a maximum tolerance of five hundred (500) pounds on all
classes of carriers except carriers of liquefied compressed gases
and in the case of carriers of liquefied compressed gases there
shall be allowed a maximum tolerance of two thousand (2,000)
pounds.

Provided, however, any owner or operator who operates a motor
vehicle on the public highways, with a license tag attached
thereto which was issued for another or different vehicle, shall
be liable for the privilege tax on said vehicle for twelve (12)
months plus a penalty thereon of twenty-five percent (25%).
Provided further, that carriers of property duly registered and licensed in another state and being used to transport farm harvesting machinery or equipment to and from a particular county in this state may, upon adoption of a resolution by the board of supervisors of said county where such machinery or equipment is being exclusively used in harvesting farm crops within said county, be exempt from the taxes herein levied when said resolution is filed with the State Tax Commission. Provided, however, that said exemption shall not exceed a period of forty (40) days for any annual period without a second resolution of approval by the board of supervisors who shall have the authority to extend said exemption not to exceed an additional period of twenty (20) days during any annual period.

Provided further, a private commercial carrier of property hauling interstate may purchase a common and contract carrier of property license plate at the prescribed fee to allow the carrier to lease on a one-way basis per trip without qualifying with the Public Service Commission.

SECTION 7. Section 27-19-48, Mississippi Code of 1972, is amended as follows:

27-19-48. (1) Owners of motor vehicles who are residents of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (4)(a) of this section, shall be issued a personalized license tag of the same color as regular license tags to consist of the name of the county and not more than seven (7) letters of the alphabet or seven (7) numbers in lieu of the license tag numbering system prescribed by law. The purchaser of the personalized license tag may choose the combination of such
letters or numbers, but no two (2) motor vehicles shall have the same combination of letters or numbers. In the event that the same combination of letters has been chosen by two (2) or more purchasers, the State Tax Commission shall assign a different number to each such purchaser which shall appear on the license tag following the combination of letters; provided, however, this combination shall not exceed seven (7) letters and/or numbers. The combination of letters and/or numbers written across the license tag shall be sufficiently large to be easily read but shall not be less than three (3) inches in height. No combination of letters or numbers which comprise words or expressions that are considered obscene, slanderous, insulting or vulgar in ordinary usage shall be permitted, with the Chairman of the State Tax Commission having the responsibility of making such determination. If, however, such license plate is issued in error or otherwise and is determined by the chairman to be obscene, slanderous, insulting, vulgar or offensive, the chairman shall notify such owner that the license plate must be surrendered and that another personalized license plate may be selected by him and issued at no cost. Should the vehicle owner not desire another personalized license plate, the fee for such plate shall be refunded. In the event the owner fails to surrender the license plate after receiving proper notification, the chairman shall issue an order directing that the license plate be seized by agents of the State Tax Commission or any other duly authorized law enforcement personnel. If such owner is aggrieved by this determination, the appeal procedure and the provisions provided in Section 27-19-33 shall be followed.

(2) For the purposes of this section the terms "motor vehicle" and "vehicle" include motorcycles.

(3) Application for the personalized license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application form shall contain space for the
applicant to make five (5) different choices for the combination of the letters and numbers in the order in which said combination is desired by the applicant. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission within seven (7) days of the date the application is made. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) (a) Beginning with any registration year commencing on or after November 1, 1986, any person applying for a personalized license tag shall pay an additional fee which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee of Thirty Dollars ($30.00) is due and payable at the time the original application is made for a personalized tag and thereafter annually at the time of renewal registration as long as the owner retains the personalized tag. If the owner does not wish to retain such personalized tag, he must surrender it to the local county tax collector. The additional fee due at the time of renewal registration shall be collected by the county tax collector and remitted to the State Tax Commission on a monthly basis as prescribed by the commission.

(b) The State Tax Commission shall deposit all taxes and fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall deposit same to the credit of the State General Fund. **

(5) A regular license tag must be properly displayed as required by law until replaced by a personalized license tag; and the regular license tag must be surrendered to the tax collector upon issuance of the personalized license tag. The tax collector shall issue up to two (2) license decals for the personalized
license tag, which will expire the same month and year as the original license tag.

(6) The applicant shall receive a refund of the fee paid for a personalized license tag if the personalized license tag is not issued to him because the combination of letters and numbers requested to be placed thereon is not available for any reason.

(7) In the case of loss or theft of a personalized license tag, the owner may make application and affidavit for a replacement license tag as provided by Section 27-19-37. The fee for a replacement personalized license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular license tags.

(8) The owner of a personalized license tag may make application for a duplicate of such tag. The fee for such duplicate personalized license tag shall be Ten Dollars ($10.00). The tax collector receiving such application shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular license tags. A duplicate personalized license tag may not be fastened to the rear of a vehicle and may not be utilized as a replacement for any personalized license tag issued pursuant to this section. Month decals and year decals shall not be issued for duplicate personalized license tags and month decals and year decals shall not be attached to duplicate personalized license tags.

SECTION 8. Section 65-1-9, Mississippi Code of 1972, is amended as follows:

65-1-9. The commission shall appoint an Executive Director of the Mississippi Department of Transportation for a term of
office beginning on April 1, 1993. The person serving as Executive Director of the State Highway Department on June 30, 1992, shall serve until April 1, 1993, as the Executive Director of the Mississippi Department of Transportation, and thereafter shall be eligible for reappointment to the position of Executive Director of the Mississippi Department of Transportation. Succeeding terms shall expire on April 1 each four (4) years thereafter. The executive director may be removed by a majority of the commission pursuant to Section 25-9-101 et seq., Mississippi Code of 1972. All appointments by the commission shall be with the advice and consent of the Senate. The commission shall submit its appointment to the Senate not later than March 1 of the year in which a term expires, and if such submission is not made by March 1, the incumbent director shall be deemed to have been reappointed for a four-year term. In the event a vacancy occurs from resignation, death or removal from office by the commission, the commission shall submit its appointment for the unexpired term to the Senate not later than the next March 1 after such vacancy occurs. If no appointment for an unexpired term is submitted to the Senate, the Governor shall make such appointment not later than April 1 of such year. The commission shall fix the compensation of the executive director, subject to approval by the State Personnel Board. The executive director shall be eligible for reappointment. The executive director shall have the following qualifications:

(a) Possess a wide knowledge of the transportation system and needs of Mississippi;
(b) Possess a wide knowledge of the principles of transportation organization and administration; and
(c) Possess selected training or expertise in the field of transportation.

No person who is a member of the Mississippi Transportation Commission, or who has been a member of the transportation
commission or of its predecessor, the State Highway Commission,
within two (2) years next preceding his appointment, shall be
eligible to be chosen as executive director of the department.
The executive director shall be the executive officer of the
commission and shall be subject to its orders and directions. The
executive director shall give his entire time to the duties of his
office. Before entering upon the duties of his office, the
executive director shall give bond to the State of Mississippi in
the sum of Fifty Thousand Dollars ($50,000.00), conditioned upon
the faithful discharge and performance of his official duty. The
principal and surety on such bond shall be liable thereunder to
the state for double the amount of value of any money or property
which the state may lose, if any, by reason of any wrongful or
criminal act of the executive director. Such bond, when approved
by the commission, shall be filed with the Secretary of State, and
the premium thereon shall be paid from the State General Fund.

SECTION 9. Section 65-1-15, Mississippi Code of 1972, is
amended as follows:

65-1-15. The Mississippi Transportation Commission shall
employ a secretary whose salary shall be fixed by the commission
and shall require the secretary to keep the proper minute books,
order books and other proper books. The secretary shall be the
custodian of all books, records or other papers of the department.
All of such books, records and papers shall be public records and
open to inspection by the public during business hours. Each of
the commissioners, the executive director and the secretary may
make certified copies of any proceedings of the department, any of
its books or papers, or extracts therefrom. Such copy shall bear
the signature of the officer giving it and also the seal of the
Mississippi Department of Transportation, and such copies shall be
admitted in evidence equally with the originals thereof in all
courts of this state. Each of the commissioners and the executive
director may take and hear testimony. The seal shall be the Coat
of Arms of the State of Mississippi, surrounded by the words “Mississippi Department of Transportation.” In the event that the original seal should be stolen, lost or misplaced, the commission shall have the power to secure a duplicate seal. The secretary shall be the custodian of the seal and shall do and perform all other things which may be properly required of him by the executive director or commission. He shall give bond in the sum of not less than Fifty Thousand Dollars ($50,000.00), conditioned as required by law. Except for warrant requisitions drawn in accordance with the provisions of Section 65-1-115, Mississippi Code of 1972, all proceedings of the commission shall be entered upon the minutes of the commission in a minute book to be provided and kept for that purpose, which minutes shall be signed by the chairman or acting chairman of the respective meetings and by the secretary. The pages of the minute book shall be numbered consecutively by the bookmaker. The secretary of the commission shall be an ex officio notary public, authorized to administer oaths and take acknowledgments in the same manner and to the same extent as any other duly appointed, qualified, commissioned and acting notary public, and the seal of the Transportation Department shall be his seal as such ex officio notary public.

The bond premium of the secretary shall be paid from the State General Fund.

SECTION 10. Section 65-1-23, Mississippi Code of 1972, is amended as follows:

65-1-23. The Transportation Commission is hereby authorized and empowered, in its discretion, to erect and construct upon the land hereinafter described a testing laboratory, machine shops, and other necessary buildings, and to expend for such purpose an amount not to exceed Three Hundred Thousand Dollars ($300,000.00) out of any funds which may be available for such purpose in the State General Fund.
The Bureau of Building, Grounds and Real Property Management is hereby authorized, empowered and directed to select a suitable tract of land, ten (10) acres in area, from any state-owned lands located in or near the City of Jackson, Mississippi, and not now being used for public purposes. The laboratory shops and other buildings specified in this section shall be erected on the land so selected, which said land is hereby set aside and allocated to the Transportation Commission for the purposes herein specified.

SECTION 11. Section 65-1-29, Mississippi Code of 1972, is amended as follows:

65-1-29. The authority granted the State Transportation Commission under provisions of this chapter, shall include the right to enter into agreements with the United States government, or any agency thereof, for the alteration, relocation, reconstruction, or abandonment of state highways or any portion thereof, and conveyance of whatever rights and interests the state owns in property acquired for the purposes of said statutes, or any portion or interest thereof, where the same are necessary for the construction of flood control, navigation, drainage, or National Aeronautics and Space Agency projects approved and adopted by the United States government or any agency thereof.

Upon proper authorization by the State Transportation Commission, the director of the State Transportation Department is hereby empowered to execute a quitclaim deed selling and conveying the above rights and interests. Said deed shall be delivered to the purchaser upon the payment of the consideration agreed upon, and such consideration shall be deposited in the State Treasury to the credit of the State General Fund.

Such agreements and conveyances shall be upon a consideration deemed reasonable by the State Transportation Commission and the agency of the United States government affected, provided that no part of this section is intended to alter or change in any way the
existing immunity from certain actions of the state or the United States.

The consideration above shall include the expense of creating and maintaining any necessary detours, and the same shall be created and maintained as provided in the above mentioned agreement.

SECTION 12. Section 65-1-47, Mississippi Code of 1972, is amended as follows:

65-1-47. The Mississippi Transportation Commission shall have complete authority to issue rules, regulations and orders under which the Mississippi Transportation Department shall have control and supervision, with full power and authority under rules, regulations and orders issued by the commission, to locate, relocate, widen, alter, change, straighten, construct or reconstruct any and all roads on the state highway system heretofore or hereafter taken over by it for maintenance as a part of such system, and shall have full and complete authority for regulating the making of all contracts, surveys, plans, specifications and estimates for the location, laying out, widening, straightening, altering, changing, constructing, reconstructing and maintaining of and the securing of rights-of-way for any and all such highways, and to authorize the employees of the Mississippi Transportation Department to enter upon private property for such purposes.

The Mississippi Transportation Department, under the rules, regulations and orders spread upon the minutes of the Mississippi Transportation Commission, is authorized and empowered to obtain and pay for the rights-of-way of such width as it may determine to be necessary for such highway or for any alteration or change therein or relocation thereof by agreement with the owners of such lands. Rights-of-way of not less than sixty (60) feet wide shall be acquired except within the boundaries of towns and cities where unusual conditions exist, in which case the commission is
authorized and empowered to have obtained and paid for such
rights-of-way of such width as it may determine to be necessary.
Said commission may have condemned any and all land or other
property needed for such purposes or either of them; may have
condemned or acquired by gift or purchase lands containing road
building materials and develop and operate pits, mines or other
properties for the purpose of obtaining road material; and have
condemned or acquired by gift or purchase lands necessary for the
safety and convenience of traffic.

Said commission, in case an agreement cannot be reached with
the owners of land containing road building materials or of any
additional land necessary for widening any existing public
highways, for laying out a new public highway, or for changing the
route of an existing public highway, as provided in the foregoing
part of this section, shall be authorized to have condemned any
land needed for either of said purposes, as is fully set forth in
this section. The proceedings to acquire such lands by a
condemnation shall be in conformity with the statutes on the
subject of "eminent domain," the power of eminent domain being
hereby expressly conferred upon said commission for such purposes.
Such proceedings shall take precedence over all other causes not
involving the public interest in all courts and shall be given
preference to the end that construction and reconstruction of
highways hereunder may not be unreasonably delayed. The amount of
such compensation and damages, if any, awarded to the owner in
such proceedings shall be paid out of the State General Fund. The
authorities constructing such highway, under the authority as
provided in this section, shall use diligence to protect growing
crops and pastures and to prevent damage to any property not
taken. So far as possible, all rights-of-way shall be acquired or
contracted for before any construction contract work order is
issued.
The estate which the Mississippi Transportation Commission is authorized to acquire by deed or condemnation as set forth above shall include all rights, title and interest in and to the lands or property being acquired, excepting and excluding all the oil and gas therein or thereunder and such other rights, title or interest which are expressly excepted and reserved to the property owner, his successors, heirs or assigns in the deed or condemnation petition by which the property is acquired. Any property interest acquired may be in unlimited vertical dimension. The Mississippi Transportation Commission shall decide what right, title and interest are necessary for highway purposes on each particular project and may, by order on its minutes, authorize its agents to expressly except all or any others.

SECTION 13. Section 65-1-77, Mississippi Code of 1972, is amended as follows:

65-1-77. The Mississippi Transportation Commission and the counties and municipalities of the state are hereby authorized to enter into agreements for highway and street projects which are a part of an overall plan to be administered under the provisions of Title 23, United States Code. Such agreements may provide for traffic engineering assistance to the local governments for the development by the Mississippi Transportation Department of records systems for local roads and streets. The counties and municipalities of the state are authorized to deposit with the Mississippi Transportation Department the federal aid matching requirement for the project from any available fund. The county and/or municipal share and the federal share will be handled in the manner provided therefor in Section 65-9-17. The county will be required to fulfill its obligation for maintenance of any project constructed under this authorization in the same manner required of or for any state aid road. It shall be the duty of the municipal officials of any incorporated city entering into this agreement to properly maintain and operate any completed...
project or improvement on the municipal street system. It shall be the duty of the Chief Engineer of the Mississippi Transportation Department and his assistants to make at least annual maintenance inspections of completed projects and such other periodic inspections as he shall deem necessary. If essential maintenance is not properly and regularly done in the opinion of the chief engineer, then notice shall be given by the Director of the Mississippi Transportation Department in writing to the county or municipality in fault; and, if such maintenance is not done and continued within sixty (60) days from the date of such notice, then the Director of the Mississippi Transportation Department may proceed to have done the necessary maintenance and repair work on such street and have the cost of same credited to the State General Fund from any fund available to the county or municipality within the State Treasury.

**SECTION 14.** Section 65-1-111, Mississippi Code of 1972, is amended as follows:

65-1-111. All monies from any source provided by law shall be covered and paid into the State Treasury as other public funds are paid, and it shall be the duty of the Department of Finance and Administration to advise the Mississippi Transportation Commission of the amount of money allotted to the commission on hand from time to time. It shall be the duty of the Department of Finance and Administration to place and allocate said funds so covered into the State Treasury in the State General Fund. * * *

In the event any highway bonds or notes are issued, the Transportation Commission will adopt a resolution requesting the Bond Commission to issue such bonds or notes as may be authorized and a "bond and interest sinking fund" and "note fund" shall likewise be kept separate from the highway fund by the State Treasurer pursuant to the bond resolution adopted by the State of Mississippi Bond Commission.
SECTION 15. Section 65-1-112, Mississippi Code of 1972, is amended as follows:

65-1-112. No funds provided to the State Transportation Department from the State General Fund shall be expended on a set division of such funds by district, but shall be expended on the basis of state needs as a whole.

SECTION 16. Section 65-1-115, Mississippi Code of 1972, is amended as follows:

65-1-115. The Department of Finance and Administration, in cooperation with the commission or its comptroller, shall formulate and prescribe a uniform system of accounting for all monies expended by the Mississippi Transportation Commission. The commission shall have prepared and issued all necessary forms, rules and regulations for the installation and operation of said system of accounting, and it shall be the duty of the Transportation Commission, acting through its executive director, in allowing any account to request, by requisition to Department of Finance and Administration, that a warrant be issued therefor. The commission shall provide proper books covering requisitions to be drawn from the State General Fund. In the event any highway bonds or notes are issued, additional books covering a "bond and interest sinking fund" and "note fund" shall likewise be provided.

SECTION 17. Section 65-1-117, Mississippi Code of 1972, is amended as follows:

65-1-117. The board of supervisors of any county is hereby authorized in its discretion to deposit with the State Treasurer, as trustee, funds representing the county's or district's share of the cost of construction of any project in that county.

The State Treasurer is hereby authorized to continue to receive and deposit to the credit of the State General Fund, all funds from the federal government made available by it for road construction purposes, and the treasurer shall notify the commission of the amounts so received.
All accounts against the above mentioned funds shall be certified by the Director of the Mississippi Transportation Department, who shall request the Department of Finance and Administration to issue his warrant on the State Treasurer for the amount of the account, and the Treasurer shall pay same if sufficient funds are available, all in the manner prescribed herein or as may be required by law.

SECTION 18. Section 65-9-17, Mississippi Code of 1972, is amended as follows:

65-9-17. (1) When any county shall have met the requirements of this chapter and shall have become eligible for state aid, the State Aid Engineer, as soon as practicable, shall notify such county in writing of such eligibility and that its proportionate part of any state funds allocated to it for state aid may be utilized for construction in the manner provided by law, and such notice shall also be given in writing to the Department of Finance and Administration and to the State Treasurer.

(2) State aid funds shall be allocated to each county for use on state aid system roads or roads on the Local System Road Program in accordance with the provisions of Section 27-65-75.

(3) State aid funds may be credited to a county in advance of the normal accrual to finance certain state aid improvements, subject to the approval of the State Aid Engineer and subject further to the following limitations:

(a) That the maximum amount of state aid funds that may be advanced to any county shall not exceed ninety percent (90%) of the state aid funds estimated to accrue to such county during the remainder of the term of office of the board of supervisors of such county.

(b) That no advance credit of funds will be made to any county when the unobligated balance in the State Aid Road Fund is less than One Million Dollars ($1,000,000.00).
(c) That such advance crediting of funds be effected by
the State Aid Engineer at the time of the approval of the plans
and specifications for the proposed improvements.

It is the intent of this provision to utilize to the fullest
practicable extent the balance of state aid funds on hand at all
times.

(4) State aid funds shall be available to such county to the
following extent and in the following manner:

(a) On state aid projects, other than those on or off
the federal aid secondary system to be partially financed with
federal funds, state aid funds credited to such county in the
State Aid Road Fund shall be available to cover the cost of such
project. Upon the awarding of a contract for such state aid
project, the board of supervisors of any county will, by an
official order of the board, authorize the State Aid Engineer to
set up the project fund for such project from that county's state
aid fund in the State Treasury. The amount of the project fund
will cover the estimated cost of the project, including the
contractor's payments and any other costs authorized under this
chapter to be paid from state aid funds. Withdrawals from the
project fund will be made by requisitions prepared by the State
Aid Engineer, based on estimates and other supporting statements
and documents prepared or approved by the county engineer, such
requisitions, accompanied by such estimates and statements, to be
directed to the Department of Finance and Administration, which
will issue warrants in payment thereof. Requisitions may be drawn
to cover the final cost of the project accepted by the boards of
supervisors of the counties affected and the State Aid Engineer,
even though such cost exceeds the aforesaid estimated project
fund. Whenever, in the opinion of the State Aid Engineer, it
should appear that any such estimate or statement of account has
been improperly allowed or that any road construction project is
not proceeding in accordance with the plans, specifications and
standards set up therefor, then, in such event, due notice in
writing shall be given the board of supervisors of such county and
the contractor on such project, if any, stating the reason why
such account should not have been allowed or why such project is
not progressing satisfactorily; and if, within thirty (30) days
from the date of such notice in writing, such error or default is
not corrected to the satisfaction of the State Aid Engineer, all
state aid funds theretofore allocated to such eligible county
shall be immediately withdrawn and notice given the Department of
Finance and Administration and the State Treasurer that such
county has become ineligible therefor. Such county shall remain
ineligible until it again becomes eligible by satisfying the State
Aid Engineer as to its eligibility.

(b) On state aid projects on the federal aid secondary
system which are to be partially financed with federal funds,
state aid funds credited to such county in the State Aid Road Fund
shall be available to cover the sponsor's share of the cost of
such project. At the same time, the State Treasurer, on order
from the board of supervisors, shall transfer an amount up to one
hundred percent (100%) of such cost from the credit of such county
in the State Aid Road Fund to the credit of such county in the
State General Fund, earmarked for such project.

(c) State aid road funds credited to a county in the
State Aid Road Fund shall also be available to cover the sponsor's
cost of any other project of such county which is partially
financed with federal funds available through federal "safer
off-system" road funds and/or other federal road funds allocated
to the counties as provided for in accordance with Section
65-9-29(2). On order from the board of supervisors of such
county, the State Treasurer shall transfer an amount up to one
hundred percent (100%) of such cost from the credit of such county
in the State Aid Road Fund to the credit of such county in the
State General Fund, earmarked for such project.
(d) Up to one-third (1/3) of state aid road funds credited to a county in the State Aid Road Fund may be available to match federal bridge replacement monies or other federal funds, or both, to construct, replace, inspect or post bridges and to conduct pavement management surveys on county roads which are not on the state aid system. To implement such projects, the State Treasurer shall, as requested in an order from the board of supervisors of the county, make transfers out of the credit of such county in the State Aid Road Fund.

(e) Up to twenty-five percent (25%) of the state aid road funds credited to a county in the State Aid Road Fund may be available for projects authorized under the Local System Road Program. Withdrawals from the fund for the Local System Road Program will be made by requisitions prepared by the State Aid Engineer, based on estimates and other supporting statements and documents prepared or approved by the county engineer; such requisitions, accompanied by such estimates and statements, to be directed to the Department of Finance and Administration, which will issue warrants in payment thereof. Requisitions may be drawn to cover the final cost of the local system road project accepted by the boards of supervisors of the counties affected and the State Aid Engineer even though such cost exceeds the aforesaid estimated project fund. Whenever, in the opinion of the State Aid Engineer, it should appear that any such estimate or statement of account has been improperly allowed or that any road construction project is not proceeding in accordance with the plans, specifications and standards set up therefor, then, in such event, due notice in writing shall be given the board of supervisors of such county and the contractor on such project, if any, stating the reason why such account should not have been allowed or why such project is not progressing satisfactorily; and if, within thirty (30) days from the date of such notice in writing, such error or default is not corrected to the satisfaction of the State
Aid Engineer, all state aid funds theretofore allocated to such eligible county shall be immediately withdrawn and notice given to the Department of Finance and Administration and the State Treasurer that such county has become ineligible therefor. Such county shall remain ineligible until it again becomes eligible by satisfying the State Aid Engineer as to its eligibility.

(5) The State Treasurer is hereby authorized to continue to receive and deposit all funds from the federal government made available by it, either by existing law or by any law which may be passed hereafter, to the credit of the State Highway Fund, and the Treasurer shall notify the commission of the amounts so received. All accounts against the above-mentioned funds shall be certified to by the Executive Director of the Mississippi Department of Transportation, who shall request the Department of Finance and Administration to issue its warrant on the State Treasurer for the amount of the accounts; and the Treasurer shall pay same if sufficient funds are available, all in the manner prescribed herein or as may be required by law.

(6) The board of supervisors of each county is hereby authorized and empowered to pay funds into the State Treasury in the manner above set out, and to use and expend such funds for the purposes set out in this chapter. For the purpose of providing such funds, the board of supervisors is hereby authorized and empowered to use and expend any county road and bridge funds, including revenue received from any gasoline taxes paid to such county, or any funds available in the General Fund, or to issue road and bridge bonds of such county in any lawful amount in the manner and method and subject to the restrictions, limitations and conditions, and payable from the same sources of revenue, now provided by law.

SECTION 19. Section 65-11-9, Mississippi Code of 1972, is amended as follows:
65-11-9. The State Highway Commission shall determine what proportion of the funds allotted to the State of Mississippi for the improvement of secondary and feeder roads under subsection (b), Section 3, of the Federal Aid Highway Act of 1944 [53 U.S. Stat. 838, Chapter 626], shall be expended upon the improvement of highways on the county federal aid highway system; however, not less than fifty percent (50%) of the amount so apportioned to Mississippi under said act shall be apportioned for expenditure among the counties for the improvement of roads on the county federal aid highway system; if the amount apportioned by the state to the State General Fund to carry out the purposes of Sections 65-11-1 through 65-11-37 should be less than fifty percent (50%) of the amount apportioned to Mississippi for secondary and feeder roads under said act, then the amount of federal funds apportioned to the counties for the improvement of roads on the county federal aid highway system may be less than fifty percent (50%) of such federal funds, but shall not be less than the amount of such state appropriation.

SECTION 20. Section 65-11-11, Mississippi Code of 1972, is amended as follows:

65-11-11. The amount of federal funds made available to the State of Mississippi for secondary and feeder roads under the Federal Aid Highway Act of 1944 [58 U.S. Stat. 838, Chapter 626] which is allotted to the counties as provided in Section 65-11-9, shall be apportioned among the counties of this state by the State Highway Commission in the following manner: one-third (1/3) in the ratio which the area of each county bears to the total area of the state; one-third (1/3) in the ratio which the rural population of each county bears to the total rural population of the state, as shown by the federal census of 1940; and one-third (1/3) in the ratio which the mileage of rural delivery and star routes in each county bears to the total mileage of rural delivery and star routes in the state. The amount of federal funds so apportioned...
to each county shall be matched by state funds apportioned to the State **General** Fund to carry out the purposes of Sections 65-11-1 through 65-11-37 as hereinafter provided; in the event the amount so appropriated for such State **General** Fund is insufficient to entirely match the federal funds allotted to county highways, then the amount of such fund shall be apportioned among the counties in the same manner as herein provided. "Rural population" and "rural delivery" routes as used in this section shall have the same meaning ascribed to them in the Federal Aid Highway Act of 1944 [58 U.S. Stat. 838, Chapter 626].

SECTION 21. Section 65-11-15, Mississippi Code of 1972, is amended as follows:

65-11-15. The **Mississippi Transportation** Commission shall notify the board of supervisors of each county of the amount of money to be available for expenditure in such county from said federal apportionment, and of the amount of money available from the **State General** Fund as the state's share of the federal aid program on secondary and feeder roads. Within three (3) months after the receipt of such notice, the board of supervisors of each county shall submit to the **Mississippi Transportation** Commission a description of the recommended projects on county highways in such county which are approved by the county and recommended for selection and designation for participation in federal aid under the Federal Aid Highway Act of 1944 [58 U.S. Stat. 838, Chapter 626]. In the selection of such projects and in the recommendation of the order of their improvement, the boards of supervisors shall select projects which will be of the greatest benefit to the county as a whole, judged from the standpoint of relative use and importance, without regard to district or beat lines, insofar as same is consistent with the rules and regulations of the public roads administration of the federal works agency. All such projects and the order of their
inauguration shall be subject to the approval of the Mississippi Transportation Commission as provided in Section 65-11-13.

SECTION 22. Section 65-11-25, Mississippi Code of 1972, is amended as follows:

65-11-25. If the amount apportioned to any county from federal aid funds for the purposes mentioned above shall exceed the amount made available to such county from state appropriated funds, then the board of supervisors of such county is hereby authorized and empowered, in its discretion, to use and expend any county road and bridge funds, or any funds available in the general fund of such county, to increase or enlarge the county highway construction program in such county and to match any federal aid funds not matched by state appropriated funds. All such additional funds shall be remitted and turned over by the board of supervisors to the State Treasurer to be deposited in the State General Fund and to be used exclusively in said county on projects on county highways approved by the board of supervisors, the Mississippi Transportation Commission, and the public roads administration, it being the intention of this section to authorize and empower the board of supervisors of any county to supplement the funds provided for the construction or improvement of projects on secondary or feeder roads in said county out of any funds which the county might have available at the time. For the purpose of providing such supplemental or additional funds, the board of supervisors of any county is hereby authorized and empowered, in its discretion, to issue the road or road and bridge bonds of such county in any lawful amount, said bonds to be issued in all respects in the manner and method, and subject to the restrictions and conditions, now provided by law for the issuance of county road or road and bridge bonds, and shall be payable from the same sources of revenue.

SECTION 23. Section 65-11-35, Mississippi Code of 1972, is amended as follows:
65-11-35. *** All expenditures of state funds contemplated by the aforesaid sections shall be made from the State General Fund, and such monies shall be paid out by the Mississippi Transportation Commission, acting through its director, in the manner and method now provided by law.

SECTION 24. Section 65-33-45, Mississippi Code of 1972, is amended as follows:

65-33-45. Where any county issues or has heretofore issued its bonds under this chapter or any previous statutes of a similar character for protection of any highway, there shall be paid into the treasury of such county fifty percent (50%) of any license taxes which would otherwise be paid into the State General Fund collected by the state in such county on motor vehicles or drivers thereof, and fifty percent (50%) of any excise taxes levied and collected in such county by the state on gasoline which would otherwise be paid into the State Treasury to the credit of the State General Fund, to meet the interest and annual sinking fund on such bonds. Such funds shall be applied toward the liquidation of the interest and sinking fund accruing annually on such bonds, the other fifty percent (50%) to go into the State Treasury to the credit of the Mississippi Transportation Commission, and, if such taxes in any year should be insufficient to cover such interest and sinking fund, the deficiency therein shall be supplied out of any other such funds collected by the state in such county and allotted by law to such county for road purposes. Nothing herein shall be construed as a guarantee on the part of the state to pay the interest or principal on any bonds issued hereunder.

This section shall not apply to the tax collected from registration fees and the sale of automobile tags.

Of the surplus of such funds so paid into the treasuries of Harrison and Jackson Counties, the portions thereof hereinafter designated, to the extent necessary under the limitations hereinafter stated, shall be paid by Harrison and Jackson Counties.
to the Mississippi Transportation Commission and shall be applied by said commission on the annual payments of principal of and interest on bonds to be issued by the State Bond Commission in an amount not to exceed Seven Million Dollars ($7,000,000.00), for the construction, by the Mississippi Transportation Commission, of a four-lane highway bridge across the Bay of Biloxi, to form a part of United States Highway No. 90, to the extent that two-thirds (2/3) of the total cost of principal and interest on such bonds shall be paid out of such surplus funds of Harrison County, and one-third (1/3) out of such surplus funds of Jackson County.

For the purpose of this section, such "surplus funds of Harrison County" shall be construed to be the amount paid to Harrison County under this section not pledged to the payment of principal and interest of bonds issued under this chapter, or any previous statutes of a similar character for the protection of any highway, and presently outstanding. "Surplus funds of Jackson County" shall be construed to be the amount paid to Jackson County under this section not pledged to the payment of principal and interest of bonds issued under this chapter, or any previous statutes of a similar character for the protection of any highway, and presently outstanding, and remaining after payment of principal and interest on bonds now issued or authorized by an election by Jackson County in connection with its Bayou Casotte development project under the authority of Senate Bill No. 1265, Extraordinary Session of 1954, as amended by Senate Bill No. 1624 enacted at the Regular 1958 Session of the Mississippi Legislature.

Annually, to the extent necessary to meet the annual requirements for the payment of principal of and interest on said bonds, Harrison County shall pay to the Mississippi Transportation Commission not exceeding two-thirds (2/3) of its aforesaid annual surplus, as hereinabove defined; and, to the extent necessary and
available, Jackson County shall annually pay to the Mississippi Transportation Commission from such surplus funds an amount not exceeding one-third (1/3) of the annual requirements for bonds issued by the State Bond Commission, and such amounts as may be necessary to satisfy any deficiency in preceding annual payments required to be made under the provisions hereof.

Surplus funds remaining to both Harrison and Jackson Counties, after making the payments above directed, may be pledged, used and expended in whole or part for the payment of the principal of and interest on bonds issued and to be issued under the authority of Sections 59-9-1 through 59-9-83; however, unless and until so pledged all or any part of such surplus now or hereafter accumulated may be transferred by the board of supervisors to a fund designated the county port fund and shall be subject to expenditure by the county port authority or county development commission for the purposes and objects authorized by said sections. All expenditures made by the county port authority or county development commission shall be audited by the county auditor, who shall annually report such expenditures to the board of supervisors.

SECTION 25. Section 7-7-213, Mississippi Code of 1972, is amended as follows:

7-7-213. The costs of audits and other services required by Sections 7-7-201 through 7-7-215, except for those audits and services authorized by Section 7-7-211(k), shall be funded by appropriations made by the Legislature from the State General Fund. Except as provided in Section 7-7-211(d) and any municipality required under this chapter to be audited by the State Auditor, the amounts to be charged for performing audits and other services shall be the actual cost, not to exceed One Hundred Dollars ($100.00) per man day. In the event of failure by any unit of government to pay the charges authorized herein, the Department of Audit shall notify the State Fiscal Officer, and
upon a determination that the charges are substantially correct, the State Fiscal Officer shall notify the defaulting unit of his determination. If payment is not made within thirty (30) days after such notification, the State Fiscal Officer shall notify the State Treasurer and Department of Public Accounts that no further warrants are to be issued to the defaulting unit until the deficiency is paid.

The cost of any service by the department not required of it under the provisions of the cited sections but made necessary by the willful fault or negligence of an officer or employee of any public office of the state shall be recovered (a) from such officer or employee and/or surety on official bond thereof and/or (b) from the individual, partnership, corporation or association involved, in the same manner and under the same terms, when necessary, as provided the department for recovering public funds in Section 7-7-211.

The State Auditor shall deliver a copy of any audit of the fiscal and financial affairs of a county to the chancery clerk of such county and shall deliver a notice stating that a copy of such audit is on file in the chancery clerk's office to some newspaper published in the county to be published. If no newspaper is published in the county, a copy of such notice shall be delivered to a newspaper having a general circulation therein.

SECTION 26. Section 7-9-22, Mississippi Code of 1972, is amended as follows:

7-9-22. All funds collected by the Office of the Secretary of State shall be deposited, in accordance with Section 7-9-21, Mississippi Code of 1972, into the State General Fund.

SECTION 27. Section 7-9-70, Mississippi Code of 1972, is amended as follows:

7-9-70. * * * There shall be deposited in the State General Fund (a) all such fees as the State Treasurer is directed to deposit therein under subsection (4) of Section 27-19-56.1, under
subsection (4) of Section 27-19-56.2 and under subsection (5)(b) of Section 27-19-56.4; and (b) any gift, donation, bequest, trust, grant, endowment, transfer of money or securities or any other monies from any source whatsoever as may be designated for the use of the Mississippi Fire Fighters Memorial Burn Center.

SECTION 28. Section 25-9-141, Mississippi Code of 1972, is amended as follows:

25-9-141. The State Personnel Board shall operate from State General Fund appropriation. The State Personnel Board shall adopt a user assessment procedure, which shall be prorated among all departments, agencies and institutions, based upon the number of employment positions authorized and/or serviced by the board, and the departments, agencies and institutions shall pay their share of the assessment upon receipt of billing from the board.

SECTION 29. Section 25-31-8, Mississippi Code of 1972, is amended as follows:

25-31-8. From and after July 1, 1979, in all circuit court districts in this state existing now or hereafter created, the district attorney shall receive from sums appropriated for such purpose from the General Fund of the State of Mississippi, an office operating allowance for the necessary expenses of operating the office of the district attorney, including stenographic help, and other items and expenditures necessary and incident to the investigation of criminal cases, the general expenses of the office of the investigation of criminal cases, the general expenses of the office of the district attorney for preparing and/or trying felony cases and all other cases requiring the services of the district attorney, the sum of Twenty-six Thousand Dollars ($26,000.00) for each district, and an additional Three Thousand Five Hundred Dollars ($3,500.00) for each assistant authorized by Section 25-31-5(1) as of January 1, 1996. All
expenditures made from said office operating allowances shall be
upon written requisition of the duly elected district attorney to
the State Auditor, as otherwise provided by law. The district
attorney may delegate to the board of supervisors of any county in
his district the responsibility and authority to employ and set
the salary of not more than one (1) employee for the office of
such district attorney, such salary to be paid as other
expenditures are paid from the funds provided by this section.
Such employee shall be deemed to be appointed and employed by the
board of supervisors and the salary shall not be deemed to be a
pecuniary benefit provided by the district attorney's office.

SECTION 30. Section 25-53-5, Mississippi Code of 1972, is
amended as follows:

25-53-5. The authority shall have the following powers,
duties, and responsibilities:

(a) The authority shall provide for the development of
plans for the efficient acquisition and utilization of computer
equipment and services by all agencies of state government, and
provide for their implementation. In so doing, the authority may
use the MDITS staff, at the discretion of the executive director
of the authority, or the authority may contract for the services
of qualified consulting firms in the field of information
technology and utilize the service of such consultants as may be
necessary for such purposes.

(b) The authority shall immediately institute
procedures for carrying out the purposes of this chapter and
supervise the efficient execution of the powers and duties of the
office of executive director of the authority. In the execution
of its functions under this chapter, the authority shall maintain
as a paramount consideration the successful internal organization
and operation of the several agencies so that efficiency existing
therein shall not be adversely affected or impaired. In executing
its functions in relation to the institutions of higher learning
and junior colleges in the state, the authority shall take into
color consideration the special needs of such institutions in relation
to the fields of teaching and scientific research.

(c) Title of whatever nature of all computer equipment
now vested in any agency of the State of Mississippi is hereby
vested in the authority, and no such equipment shall be disposed
of in any manner except in accordance with the direction of the
authority or under the provisions of such rules and regulations as
may hereafter be adopted by the authority in relation thereto.

(d) The authority shall adopt rules, regulations, and
procedures governing the acquisition of computer and
telecommunications equipment and services which shall, to the
fullest extent practicable, insure the maximum of competition
between all manufacturers of supplies or equipment or services.

In the writing of specifications, in the making of contracts
relating to the acquisition of such equipment and services, and in
the performance of its other duties the authority shall provide
for the maximum compatibility of all information systems hereafter
installed or utilized by all state agencies and may require the
use of common computer languages where necessary to accomplish the
purposes of this chapter. The authority may establish by
regulation and charge reasonable fees on a nondiscriminatory basis
for the furnishing to bidders of copies of bid specifications and
other documents issued by the authority.

(e) The authority shall adopt rules and regulations
governing the sharing with, or the sale or lease of information
technology services to any nonstate agency or person. Such
regulations shall provide that any such sharing, sale, or lease
shall be restricted in that same shall be accomplished only where
such services are not readily available otherwise within the
state, and then only at a charge to the user not less than the
prevailing rate of charge for similar services by private
enterprise within this state.
(f) The authority may, in its discretion, establish a special technical advisory committee or committees to study and make recommendations on technology matters within the competence of the authority as the authority may see fit. Persons serving on the Information Resource Council, its task forces, or any such technical advisory committees shall be entitled to receive their actual and necessary expenses actually incurred in the performance of such duties, together with mileage as provided by law for state employees, provided the same has been authorized by a resolution duly adopted by the authority and entered on its minutes prior to the performance of such duties.

(g) The authority may provide for the development and require the adoption of standardized computer programs and may provide for the dissemination of information to and the establishment of training programs for the personnel of the various information technology centers of state agencies and personnel of the agencies utilizing the services thereof.

(h) The authority shall adopt reasonable rules and regulations requiring the reporting to the authority through the office of executive director of such information as may be required for carrying out the purposes of this chapter and may also establish such reasonable procedures to be followed in the presentation of bills for payment under the terms of all contracts for the acquisition of computer equipment and services now or hereafter in force as may be required by the authority or by the executive director in the execution of their powers and duties.

(i) The authority shall require such adequate documentation of information technology procedures utilized by the various state agencies and may require the establishment of such organizational structures within state agencies relating to information technology operations as may be necessary to effectuate the purposes of this chapter.
(j) The authority may adopt such further reasonable rules and regulations as may be necessary to fully implement the purposes of this chapter. All rules and regulations adopted by the authority shall be published and disseminated in readily accessible form to all affected state agencies, and to all current suppliers of computer equipment and services to the state, and to all prospective suppliers requesting the same. Such rules and regulations shall be kept current, be periodically revised, and copies thereof shall be available at all times for inspection by the public at reasonable hours in the offices of the authority. Whenever possible no rule, regulation or any proposed amendment to such rules and regulations shall be finally adopted or enforced until copies of said proposed rules and regulations have been furnished to all interested parties for their comment and suggestions.

(k) The authority shall establish rules and regulations which shall provide for the submission of all contracts proposed to be executed by the executive director for computer equipment or services to the authority for approval before final execution, and the authority may provide that such contracts involving the expenditure of less than such specified amount as may be established by the authority may be finally executed by the executive director without first obtaining such approval by the authority.

(l) The authority is authorized to purchase, lease, or rent computer equipment or services and to operate said equipment and utilize said services in providing services to one or more state agencies when in its opinion such operation will provide maximum efficiency and economy in the functions of any such agency or agencies.

(m) The authority shall assist political subdivisions and instrumentalities in their development of plans for the efficient acquisition and utilization of computer equipment and
services. An appropriate fee shall be charged the political subdivision by the authority for such assistance.

(n) The authority shall adopt rules and regulations governing the protest procedures to be followed by any actual or prospective bidder, offerer or contractor who is aggrieved in connection with the solicitation or award of a contract for the acquisition of computer equipment or services. Such rules and regulations shall prescribe the manner, time and procedure for making protests and may provide that a protest not timely filed shall be summarily denied. The authority may require the protesting party, at the time of filing the protest, to post a bond, payable to the state, in an amount that the authority determines sufficient to cover any expense or loss incurred by the state, the authority or any state agency as a result of the protest if the protest subsequently is determined by a court of competent jurisdiction to have been filed without any substantial basis or reasonable expectation to believe that the protest was meritorious; however, in no event may the amount of the bond required exceed a reasonable estimate of the total project cost.

The authority, in its discretion, also may prohibit any prospective bidder, offerer or contractor who is a party to any litigation involving any such contract with the state, the authority or any agency of the state to participate in any other such bid, offer or contract, or to be awarded any such contract, during the pendency of the litigation.

(o) The authority shall make a report in writing to the Legislature each year in the month of January. Such report shall contain a full and detailed account of the work of the authority for the preceding year as specified in Section 25-53-29(3).

All acquisitions of computer equipment and services involving the expenditure of funds in excess of the dollar amount established in Section 31-7-13(c), or rentals or leases in excess of the dollar amount established in Section 31-7-13(c) for the
term of the contract, shall be based upon competitive and open
specifications, and contracts therefor shall be entered into only
after advertisements for bids are published in one or more daily
newspapers having a general circulation in the state not less than
fourteen (14) days prior to receiving sealed bids therefor. The
authority may reserve the right to reject any or all bids, and if
all bids are rejected, the authority may negotiate a contract
within the limitations of the specifications so long as the terms
of any such negotiated contract are equal to or better than the
comparable terms submitted by the lowest and best bidder, and so
long as the total cost to the State of Mississippi does not exceed
the lowest bid. If the authority accepts one (1) of such bids, it
shall be that which is the lowest and best.

(p) When applicable, the authority may procure
equipment, systems and related services in accordance with the law
or regulations, or both, which govern the Bureau of Purchasing of
the Office of General Services or which govern the Mississippi
Department of Information Technology Services procurement of
telecommunications equipment, software and services.

(q) The authority is authorized to purchase, lease, or
rent information technology and services for the purpose of
establishing pilot projects to investigate emerging technologies.
These acquisitions shall be limited to new technologies and shall
be limited to an amount set by annual appropriation of the
Legislature. These acquisitions shall be exempt from the
advertising and bidding requirement.

(r) All fees collected by the Mississippi Department of
Information Technology Services shall be deposited into the
Mississippi Department of Information Technology Services
Revolving Fund unless otherwise specified by the Legislature.

The authority shall operate from State General Funds
appropriated by the Legislature. All user charges and fees shall
be deposited by the authority into the State General Fund.
SECTION 31. Section 25-53-29, Mississippi Code of 1972, is amended as follows:

25-53-29. (1) For the purposes of this section the term "bureau" shall mean the "Mississippi Department of Information Technology Services." The authority shall have the following powers and responsibilities to carry out the establishment of policy and provide for long range planning and consulting:

(a) Provide a high level of technical expertise for agencies, institutions, political subdivisions and other governmental entities as follows: planning; consulting; project management; systems and performance review; system definition; design; application programming; training; development and documentation; implementation; maintenance; and other tasks as may be required, within the resources available to the bureau.

(b) Publish written planning guides, policies and procedures for use by agencies and institutions in planning future electronic information service systems. The bureau may require agencies and institutions to submit data, including periodic electronic equipment inventory listings, information on agency staffing, systems under study, planned applications for the future, and other information needed for the purposes of preparing the state master plan. The bureau may require agencies and institutions to submit any additional data required for purposes of preparing the state master plan.

(c) Inspect agency facilities and equipment, interview agency employees and review records at any time deemed necessary by the bureau for the purpose of identifying cost-effective applications of electronic information technology. Upon conclusion of any inspection, the bureau shall issue a management letter containing cost estimates and recommendations to the agency head and governing board concerning applications identified that would result in staff reductions, other monetary savings and improved delivery of public services.
(d) Conduct classroom and on-site training for end users for applications and systems developed by the bureau.

(e) Provide consulting services to agencies and institutions or Mississippi governmental subdivisions requesting technical assistance in electronic information services technology applications and systems. The bureau may submit proposals and enter into contracts to provide services to agencies and institutions or governmental subdivisions for such purposes.

(2) The bureau shall annually issue a three-year master plan in writing to the Governor, available on request to any member of the Legislature, including recommended statewide strategies and goals for the effective and efficient use of information technology and services in state government. The report shall also include recommended information policy actions and other recommendations for consideration by the Governor and members of the Legislature.

(3) The bureau shall make an annual report in writing to the Governor, available on request to any member of the Legislature, to include a full and detailed account of the work of the authority for the preceding year. The report shall contain recommendations to agencies and institutions resulting from inspections or consulting contracts. The report shall also contain a summary of the master plan, progress made, and legislative and policy recommendations for consideration by the Governor and members of the Legislature.

(4) The bureau may charge fees to agencies and institutions for services rendered to them. The amounts of such fees shall be set by the authority upon recommendation of the Executive Director of the MDITS, and all such fees collected shall be paid into the State General Fund.

(5) It is the intention of the Legislature that the employees of the bureau performing services defined by Section 25-53-29 be staffed by highly qualified persons possessing...
technical, consulting and programming expertise. Such employees shall be considered nonstate service employees as defined in Section 25-9-107 (c)(x) and may be compensated at a rate comparable to the prevailing rate of individuals in qualified professional consulting firms in the private sector. Such compensation rates shall be determined by the State Personnel Director. The number of such positions shall be set by annual appropriation of the Legislature. Qualifications and compensation of the bureau employees shall be set by the State Personnel Board upon recommendation of the Executive Director of the MDITS. The total number of positions and classification of positions may be increased or decreased during a fiscal year depending upon work load and availability of funds.

(6) The bureau may, from time to time, at the discretion of the Executive Director of the MDITS, contract with firms or qualified individuals to be used to augment the bureau's professional staff in order to assure timely completion and implementation of assigned tasks, provided that funds are available in the bureau's appropriation. Such individuals may be employees of any agency, bureau or institution provided that these individuals or firms meet the requirements of other individuals or firms doing business with the state through the Mississippi Department of Information Technology Services. Individuals who are employees of an agency or institution may contract with the Mississippi Department of Information Technology Services only with the concurrence of the agency or institution for whom they are employed.

SECTION 32. Section 27-7-313, Mississippi Code of 1972, is amended as follows:

27-7-313. In the case of any overpayment of any tax, interest or penalty levied or provided for in Article 1 of this chapter, or in this article, whether by reason of excessive withholding, error on the part of the taxpayer, erroneous
assessment of tax, or otherwise, the excess shall be refunded to
the taxpayer.

When, upon examination of any return made under this article, or under the provisions of Article 1 of this chapter, it appears that an amount of income tax has been paid in excess of the amount properly due, then the amount of the excess shall be credited against any income tax then due from the taxpayer under any other return required by this article, or Article 1 of this chapter. Refunds or credits may be withheld or applied against any other tax determined finally to be due if the taxpayer has failed to pay any tax finally due as required by the provisions of the laws administered by the commission. Any excess after such application shall be certified to the State Auditor of Public Accounts by the commissioner. The said Auditor is hereby authorized to make such investigation and audit of the claim as he finds necessary. If he finds that the commissioner is correct in his determination, the Auditor may issue his warrant to the State Treasurer in favor of the taxpayer for the amount of tax erroneously paid into the State Treasury. No refund shall be granted under this article or under the provisions of Article 1 of this chapter unless a claim for the same is made within three (3) years from the date the return is due, or within three (3) years from the final day of an extension period previously granted by the commissioner pursuant to the provisions of Section 27-7-50; however, the restrictions imposed by this section do not apply to those refund requests or claims made in compliance with subsections (2) and (3) of Section 27-7-49.

The State Treasurer shall withhold from all income taxes collected each month an amount necessary to make refunds expected to be approved by the State Auditor during the following month. This amount shall be placed in the State General Fund. All refunds made under this article shall be made as quickly as
possible upon receipt of the proper proof, as required by the
State Auditor.

In order to obtain a refund, such employee shall attach to
his return a copy of the withholding statement required to be
furnished him by his employer as provided in Section 27-7-311.
The making of any refund shall not be conclusive of the tax due by
any individual, but shall be made subject to the future audit of
his return and the determination of his liability. Bond
requirements of Section 7-7-57 shall not apply to warrants for
refund of income tax.

Nothing in this section shall be construed as authorizing a
refund of taxes for claims made pursuant to the United States
Supreme Court decision of Davis v. Michigan Department of
Treasury, 109 S.Ct. 1500 (1989). These taxes were not incorrectly
and/or erroneously collected as contemplated by this chapter.

In the event a court of final jurisdiction determines the
above provision to be void for any reason, it is hereby declared
the intent of the Legislature that affected taxpayers shall be
allowed a credit against future income tax liability as opposed to
a tax refund.

SECTION 33. Section 27-19-99, Mississippi Code of 1972, is
amended as follows:

27-19-99. The State Tax Commission shall furnish the tax
collector of each county a sufficient supply of license tags or
plates and a sufficient supply of license receipts with which to
make the collection of the taxes imposed by the provisions of this
article, which such tax collectors are required to collect. The
license tag receipts shall be on forms prescribed by the
commission. Upon the payment of the taxes and fees required by
this article, the tax collector shall issue the license receipt in
the form prescribed by the commission. The commission shall keep
account against the tax collector for the license taxes and fees
collected. The tax collector shall keep a similar account.
The tax collector shall, at the end of each month or within twenty (20) days thereafter, pay into the county road fund all privilege taxes collected by him during the preceding month upon motor vehicle privilege licenses which he is entitled to issue, less the county's commission.

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

Counties that use their existing computer system to communicate all data regarding vehicle title and registration transactions to the state's central computer system shall be allotted Fifty Cents (50¢) for each registration fee collected by the county and remitted to the State Tax Commission. Such communication must successfully pass any edit features and successfully create or update title/registration records on the network system. This amount paid to the county shall be deposited
into the county general fund to be expended only for costs incurred for the purchase of equipment, software, maintenance or other costs directly related to the title/registration network system. All monies remitted to the commission by tax collectors as registration or tag fees from the portion of the rate imposed in paragraphs (a) and (b) of Section 27-19-43, and all monies received by the commission directly as registration or tag fees from the portion of the rate imposed in paragraphs (a) and (b) of Section 27-19-43, shall be paid by the commission into the General Fund of the State Treasury on the first day of the month succeeding the month in which such fees are received by the commission. Except as otherwise provided in Section 31-17-127, all monies remitted to the commission by tax collectors as registration or tag fees from the additional rate of Five Dollars ($5.00) and all monies received by the commission directly as registration or tag fees from the additional rate of Five Dollars ($5.00) shall be paid into the State Treasury to the credit of the State General Fund.

SECTION 34. Section 27-25-11, Mississippi Code of 1972, is amended as follows:

27-25-11. All taxes herein levied shall be collected by the State Tax Commissioner and shall be deposited in the State Treasury in accordance with Section 7-9-21. For the 1984 fiscal year and each fiscal year thereafter, eighty percent (80%) of such collections shall be credited to the State General Fund and twenty percent (20%) of such collections shall be returned to the counties from which the timber or its products was severed. The State Treasurer upon receipt of said funds shall transfer those funds to be credited to the State General Fund and shall remit the counties' share of said funds on or before the fifteenth day of the month next succeeding the month in which such collections are made.
The commissioner shall determine amounts due the counties from which the timber or its products was severed and shall certify to the State Treasurer the amount due each county fund. The State Treasurer shall requisition monies from such accounts in such amounts as determined and certified by the commissioner. The State Fiscal Officer shall deliver the warrant to the State Treasurer, who shall transfer such funds to each county fund by warrant or by electronic funds transfer on the due date.

The commissioner shall deliver on or before the fifteenth day of the month next succeeding the month in which such collections are made, a report to the county receiving said funds, showing from whom said tax was collected. Upon receipt of said funds the county shall place same to the credit of its general fund, to be expended as follows: The monies placed in the general fund of the counties by this article, not required by law to be otherwise expended, may, in the discretion of the boards of supervisors, be expended in maintaining county roads and bridges or for retiring general county bonds and they are hereby authorized to apportion these funds to the various taxing districts of the county in a just and equitable manner for the payment of bonds and interest, or school and road maintenance purposes, in proportion to the amount of timber or its products severed therefrom. Provided further, that any additional funds which accrue to any county as a result of the increase in tax provided in this article shall not be chargeable to the county in determining the state funds needed annually to support the minimum educational program under Section 37-19-37.

SECTION 35. Section 27-37-303, Mississippi Code of 1972, is amended as follows:

27-37-303. At the end of each fiscal year, the State Tax Commission shall ascertain from the Tennessee Valley Authority to the extent it has the necessary data available, and from other
sources, including electric power associations and other power
distributors, to the extent it does not, the amount of power sales
or kilowatt-hour sales to consumers in each county and
municipality in this state by the Tennessee Valley Authority or
any facility distributing such power and the book value of
Tennessee Valley Authority power property in each Mississippi
county and municipality in which the Tennessee Valley Authority
holds such property, and the minimum amounts paid or payable by
the Tennessee Valley Authority in replacement of former county and
county ad valorem taxes on power properties purchased and
operated by the Tennessee Valley Authority in Mississippi, if such
information is necessary to determine the apportionment of funds
under Section 27-37-301. Thereafter, as funds are received from
the Tennessee Valley Authority, but not more frequently than
monthly, the State Fiscal Officer shall apportion the amount
received by the State Treasurer of Mississippi in accordance with
Section 27-37-301 hereof, and shall issue his warrant therefor to
the various counties and municipalities entitled thereto, and the
same shall be paid by the State Treasurer from the funds received
from the Tennessee Valley Authority. Said funds so received by
the State Treasurer shall be deposited into the State General Fund
until disbursements are made as herein authorized and directed,
and that portion found to be due the State of Mississippi shall be
transferred to the General Fund of the state as a part of the
general revenues of the State of Mississippi.

SECTION 36. Section 27-59-51, Mississippi Code of 1972, is
amended as follows:

27-59-51. All funds collected by the commission under the
provisions of this chapter, or under the provisions of any other
law, which may now or in the future be collected by said
commission, are hereby designated as public funds of the State of
Mississippi and shall be by it deposited into the State General
Fund in accordance with Section 7-9-21. Allocations of gasoline,
diesel fuel or kerosene tax to the counties shall be made by the commission as provided by law and reported to the State Treasurer at the end of each month. The State Treasurer shall issue his requisition in payment thereof on the State Fiscal Officer, who shall issue his warrant on the State Treasurer, as is provided for the disbursement of other state funds.

SECTION 37. Section 27-71-7, Mississippi Code of 1972, is amended as follows:

27-71-7. (1) There is hereby levied and assessed an excise tax upon each case of alcoholic beverages sold by the commission to be collected from each retail licensee at the time of sale in accordance with the following schedule:

(a) Distilled spirits................. $2.50 per gallon
(b) Sparkling wine and champagne...... $1.00 per gallon
(c) Other wines, including native

wines......................... $ .35 per gallon

(2) (a) In addition to the tax levied by subsection (1) of this section, and in addition to any other markup collected, the Alcoholic Beverage Control Division shall collect a markup of three percent (3%) on all alcoholic beverages, as defined in Section 67-1-5, Mississippi Code of 1972, which are sold by the division. The proceeds of the markup shall be collected by the division from each purchaser at the time of purchase.

(b) Until June 30, 1987, the revenue derived from this three percent (3%) markup shall be deposited by the division in the State Treasury to the State General Fund. * * * It is the intent of the Legislature that the State Department of Mental Health shall continue to seek funds from other sources and shall use the funds appropriated for the purposes of this section and Section 27-71-29 to match all federal funds which may be available for alcoholism treatment and rehabilitation.

* * *
SECTION 38. Section 27-71-29, Mississippi Code of 1972, is amended as follows:

27-71-29. All taxes levied by this article shall be paid to the State Tax Commission in cash or by personal check, cashier's check, bank exchange, post-office money order or express money order and shall be deposited by the commission in the State Treasury on the same day collected, but no remittances other than cash shall be a final discharge of liability for the tax herein imposed and levied unless and until it has been paid in cash to the State Tax Commission.

All taxes levied under Section 27-71-7(1) and received by the commission under this article shall be paid into the General Fund, and the three percent (3%) levied under Section 27-71-7(2) and received by the commission under this article shall be paid into the State General Fund. Any funds derived from the sale of alcoholic beverages in excess of inventory requirements shall be paid not less often than annually into the General Fund.

SECTION 39. Section 27-71-201, Mississippi Code of 1972, is amended as follows:

27-71-201. (1) In addition to any tax or markup being collected from the sale of alcoholic beverages on the effective date of this article, the Alcoholic Beverage Control Division of the State Tax Commission shall collect a surcharge of one percent (1%) of the gross proceeds of sales, as defined in Section 27-65-3, Mississippi Code of 1972. The surcharge shall be collected by the division from each permittee at the time of sale.

(2) The revenue derived from the surcharge imposed in subsection (1) of this section shall be deposited by the division in the State General Fund.

SECTION 40. Section 27-107-157, Mississippi Code of 1972, is amended as follows:
(1) **•••** All sums approved to be granted or loaned shall be paid upon warrants drawn on the State General Fund, and the Department of Finance and Administration shall issue warrants upon requisitions signed by the State Fiscal Officer.

(2) In making grants or loans, the Department of Finance and Administration is authorized to utilize any of its general powers provided by Chapter 496, Laws of 1962, as amended, appearing as Sections 27-103-1 through 27-103-75, Mississippi Code of 1972.

(3) Any loans made to a county or municipality under the provisions of this section are hereby made full faith and credit obligations of such counties and municipalities to the State of Mississippi and binding on the governing bodies obtaining such loans and their successors in office until repaid in full as to principal and interest thereon without regard to existing statutory limitations.

(4) The Department of Finance and Administration shall require a certified copy of a resolution, order or other appropriate excerpts of the official minutes of the governing board or authorities, to be of such general form and content as the department may deem appropriate, together with application forms for such state loans.

(5) All loans made under the provisions of this section shall be evidenced by negotiable promissory notes of the county or municipality to be in such standard form and content of acceptable banking standards, shall mature at such times and bear interest as hereinafter provided, and shall bear the signature of the president or presiding officer and clerk of the board of supervisors and the official seal, or the mayor or presiding officer and city clerk and the official seal.

(6) The loans made hereunder shall bear no interest for the first two (2) years from the date of the loan. However, the loans shall bear the following interest rates thereafter:

<table>
<thead>
<tr>
<th>Year</th>
<th>Interest Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Third year</td>
<td>Three percent (3%) per annum</td>
</tr>
</tbody>
</table>
Fourth year Four percent (4%) per annum
Fifth year Five percent (5%) per annum
Sixth year and thereafter Six percent (6%) per annum

(7) The governing authorities borrowing money under Sections 27-107-153 through 27-107-167 are hereby authorized and empowered to levy not to exceed two (2) mills on all of the taxable property of the county or municipality at any time after the loan is made, and said levy is hereby designated to repay the loan and it shall not be charged against the existing general laws as to limitations of millage for local governmental purposes.

(8) In the event that such loan has not been repaid or arrangements satisfactory to the department have not been made to repay same within five (5) years from the making of such loan, the department shall determine that there is a default in the terms of the promissory note, including any interest due thereon, shall enter an order to that effect upon its official minutes and send a certified copy of said order by certified mail, postage prepaid, to the chancery clerk or city clerk, as the case may be. If said default is not satisfied in full on or before the first day of March next following, a local ad valorem tax of two (2) mills or so much thereof as may be required to liquidate the entire indebtedness owed the state within a reasonable number of years as determined by the Department of Finance and Administration shall be levied by the county or municipality on all the taxable property in said county or city to be collected in the same manner, time and form as the existing local ad valorem tax levies, and shall be paid into the State Treasury. Failure or refusal of any county or municipality to levy the tax hereinabove referred to or to otherwise discharge its obligation to the state shall forfeit the right of said county or municipality to receive reimbursement for homestead exemption until such time as its indebtedness has been discharged or arrangements to discharge said indebtedness satisfactorily to the department have been made.
Homestead exemption funds forfeited hereby shall, upon demand by the department made in writing upon the Mississippi State Tax Commission, be paid to the department and applied to the discharge of the obligation.

(9) The proceeds of all loans shall be used only for public governmental functions, services, payment of emergency indebtedness incurred as a direct result of the excessive rains and floods of the Spring of 1979, and expenditures authorized by general law and for matching federal grants, private gifts and donations, such federal grants, private gifts and donations being hereby authorized to be received and disbursed as public funds.

(10) The Department of Finance and Administration in determining the total amount of loan to each qualifying political subdivision shall take into consideration the extent and degree of the damage, destruction or loss to public properties and the dollar value thereof, the reasonable expectation of loss of present and future revenues, the destruction and damages to tax-producing real and personal property, and all appropriate economic factors affecting the ability of said political subdivision to provide necessary public functions.

SECTION 41. Section 27-107-173, Mississippi Code of 1972, is amended as follows:

27-107-173. *** All sums approved to be allocated shall be paid upon warrants drawn on the State General Fund, and the Department of Finance and Administration shall issue warrants upon requisitions signed by the State Fiscal Officer.

SECTION 42. Section 29-7-3, Mississippi Code of 1972, is amended as follows:

29-7-3. There shall be no development or extraction of oil, gas, or other minerals from state-owned lands by any private party without first obtaining a mineral lease therefor from the commission. The commission is hereby authorized and empowered, for and on behalf of the state, to lease any and all of the state
land now owned (including that submerged or wherever the tide may
ebb and flow) or hereafter acquired, to some reputable person,
association, or company for oil and/or gas and/or other minerals
in and under and which may be produced therefrom, excepting,
however, sixteenth section school land, lieu lands, and such
forfeited tax land and property the title to which is subject to
any lawful redemption, for such consideration and upon such terms
and conditions as the commission deems just and proper.

The commission may promulgate rules and regulations governing
all aspects of the process of leasing state lands within its
jurisdiction for mineral development, including the setting of any
necessary fees, delay rental payments, shut-in royalty payments,
and such other provisions as may be required.

There shall not be conducted any seismographic or other
mineral exploration or testing activities on any state-owned lands
within the mineral leasing jurisdiction of the commission without
first obtaining a permit therefor from the commission. The
commission shall have the authority to promulgate rules and
regulations governing all aspects of seismographic or other
mineral exploration activity on state lands within its
jurisdiction, including the establishing of fees and issuance of
permits for the conduct of such mineral exploration activities.

Provided, however, that persons obtaining permits from the
commission for seismographic or other mineral exploration or
testing activities on state-owned wildlife management areas, lakes
and fish hatcheries, shall be subject to rules and regulations
promulgated therefor by the Mississippi Commission on Wildlife,
Fisheries and Parks which shall also receive all permit fees for
such testing on said lands.

Further, provided that each permit within the Mississippi
Sound or tidelands shall be reviewed by the Mississippi Commission
on Marine Resources and such special conditions as it may specify
will be included in the permit. Information or data obtained in
any mineral exploration activity on any and all state lands shall be disclosed to the state through the Department of Environmental Quality, upon demand. Such information or data shall be treated as confidential for a period of ten (10) years from the date of receipt thereof and shall not be disclosed to the public or to any firm, individual or agency other than officials or authorized employees of this state. Any person who makes unauthorized disclosure of such confidential information or data shall be guilty of a misdemeanor, and upon conviction thereof, be fined not more than Five Thousand Dollars ($5,000.00) or imprisoned in the county jail not more than one (1) year, or both.

Whenever any such land or property is leased for oil and gas and/or other minerals, such lease contract shall provide for a lease royalty to the state of at least three-sixteenths (3/16) of such oil and gas or other minerals, same to be paid in the manner prescribed by the commission. Of the monies received in connection with the execution of such leases, five-tenths of one percent (5/10 of 1%) shall be retained in the State General Fund and two percent (2%) shall be paid into a special fund to be designated as the "Gulf and Wildlife Protection Fund," to be appropriated by the Legislature, one-half (1/2) thereof to be apportioned as follows: an amount which shall not exceed One Million Dollars ($1,000,000.00) shall be used by the Mississippi Department of Wildlife, Fisheries and Parks solely for the purpose of clean-up, remedial or abatement actions involving pollution as a result of the exploration or production of oil or gas, and any amount in excess of such One Million Dollars ($1,000,000.00) shall be deposited into the Education Trust Fund, created in Section 206A, Mississippi Constitution of 1890. The remaining one-half (1/2) of such Gulf and Wildlife Protection Fund to be apportioned as follows: an amount which shall not exceed One Million Dollars ($1,000,000.00) shall be used by the Mississippi Commission on Wildlife, Fisheries and Parks for use first in the prudent
management, preservation, protection and conservation of existing waters, lands and wildlife of this state and then, provided such purposes are accomplished, for the acquisition of additional waters and lands and any amount in excess of such One Million Dollars ($1,000,000.00) shall be deposited into the Education Trust Fund, created in Section 206A, Mississippi Constitution of 1890. However, in the event that the Legislature is not in session to appropriate funds from the Gulf and Wildlife Protection Fund for the purpose of clean-up, remedial or abatement actions involving pollution as a result of the exploration or production of oil or gas, then the Mississippi Department of Wildlife, Fisheries and Parks may make expenditures from this special fund account solely for said purpose. The commission may lease the submerged beds for sand and gravel on such a basis as it may deem proper, but where the waters lie between this state and an adjoining state, there must be a cash realization to this state, including taxes paid for such sand and gravel, equal to that being had by such adjoining state, in all cases the requisite consents therefor being lawfully obtained from the United States.

The Department of Environmental Quality is authorized to employ competent engineering personnel to survey the territorial waters of this state in the Mississippi Sound and the Gulf of Mexico and to prepare a map or plat of such territorial waters, divided into blocks of not more than six thousand (6,000) acres each with coordinates and reference points based upon longitude and latitude surveys. The commission is authorized to adopt such survey, plat or map for leasing of such submerged lands for mineral development; and such leases may, after the adoption of such plat or map, be made by reference to the map or plat, which shall be on permanent file with the commission and a copy thereof on file in the Office of the State Oil and Gas Board.

SECTION 43. Section 29-15-9, Mississippi Code of 1972, is amended as follows:
Any funds derived from lease rentals of tidelands and submerged lands, except those funds derived from mineral leases, or funds previously specifically designated to be applied to other agencies, shall be transferred to the State General Fund.

The Legislature may appropriate any funds derived from lease rentals pro rata to the local taxing authorities for the replacement of lost ad valorem taxes, if any. The Legislature may appropriate funds to the commission for new and extra programs of tidelands management, such as conservation, reclamation, preservation, acquisition, education or the enhancement of public access to the public trust tidelands or public improvement projects as they relate to those lands.

Any funds that are appropriated as separate line items in an appropriation bill for tideland programs or projects authorized under this section for political subdivisions or other agencies shall be disbursed as provided in this subsection.

(a) The Department of Marine Resources shall make progress payments in installments based on the work completed and material used in the performance of a tidelands project only after receiving written verification from the political subdivision or agency. The political subdivision or agency shall submit verification of the work completed or materials in such detail and form that the department may require.

(b) The Department of Marine Resources shall make funds available for the purpose of using such funds as a match or leverage for federal or other funds that are available for the designated tidelands project.

SECTION 44. Section 31-3-17, Mississippi Code of 1972, is amended as follows:

There is hereby levied, in addition to any taxes otherwise provided for by law, a special privilege license tax of One Hundred Dollars ($100.00) on each contractor to whom a
certificate of responsibility is issued under this chapter; and such tax shall be paid to the executive secretary of the board before engaging in or continuing in such business in this state. The board may levy an additional special privilege license tax not to exceed Fifty Dollars ($50.00) for each additional classification for which a contractor applies and is found to be qualified. The executive secretary of the board shall promptly deposit all monies received under this chapter in the State Treasury to the credit of the State General Fund. **All expenditures by said board ** shall be by requisition to the State Fiscal Officer, signed by the executive secretary of the board and countersigned by the chairman or vice chairman of the board, and the State Treasurer shall issue his warrants thereon.

SECTION 45. Section 31-17-127, Mississippi Code of 1972, is amended as follows:

31-17-127. (1) (a) At any time when the revenue designated under Sections 27-5-101, 27-19-99, 27-19-325, 27-57-37 and 27-65-75 is insufficient to fund the construction priorities as they are scheduled in subsection (3) of Section 65-3-97, the State Bond Commission, upon receipt of a resolution from the Mississippi Transportation Commission requesting the same, is hereby authorized, on the credit of the state, to make temporary borrowings in the aggregate principal amount not to exceed Two Hundred Million Dollars ($200,000,000.00) in order to provide funds in such amounts as may, from time to time, be deemed necessary. In order to provide for, and in connection with such temporary borrowings, the State Bond Commission is hereby authorized in the name and on behalf of the state to enter into any purchase, loan or credit agreement, or agreements, or other agreements with any banks or trust companies or other lending institutions, investment banking firms or persons in the
United States having power to enter into the same, which agreements may contain such provisions not inconsistent with the provisions of Sections 27-5-101, 27-19-99, 27-19-325, 27-57-37, 27-65-75 and 65-3-97 as may be authorized by the State Bond Commission.

(b) As an alternative to the issuance of bonds under the provisions of Sections 65-39-5 through 65-39-33, for the purpose of providing funds for infrastructure projects under Section 65-39-1, the State Bond Commission, upon receipt of a resolution from the Mississippi Transportation Commission requesting the same, is hereby authorized, on the credit of the state, to make temporary borrowings in the aggregate principal amount not to exceed Three Hundred Million Dollars ($300,000,000.00) in order to provide funds in such amounts as may, from time to time, be deemed necessary. In order to provide for, and in connection with such temporary borrowings, the State Bond Commission is hereby authorized in the name and on behalf of the state to enter into any purchase, loan or credit agreement, or agreements, or other agreement or agreements with any banks or trust companies or other lending institutions, investment banking firms or persons in the United States having power to enter into the same, which agreements may contain such provisions not inconsistent with the provisions of Section 65-39-1 as may be authorized by the State Bond Commission. It is the intent of the Legislature that the Transportation Commission adopt such a resolution or resolutions as often and as frequently as may be necessary to insure the availability of sufficient funds to provide timely completion of all projects authorized under Section 65-39-1.

(2) All temporary borrowings made under this section shall be evidenced by notes of the state which shall be issued, from time to time, for such amounts not exceeding in the aggregate the applicable statutory and constitutional debt limitation, in such
form and in such denominations and subject to terms and conditions of sale and issue, prepayment or redemption and maturity, rate or rates of interest and time of payment of interest as the State Bond Commission shall authorize and direct and in accordance with Sections 27-5-101, 27-19-99, 27-19-325, 27-57-37, 27-65-75, 65-3-97 and 65-39-1; however, such notes shall mature not more than ten (10) years from the date of issuance. The State Bond Commission may provide for the subsequent issuance of refunding notes or bonds to refund, upon issuance thereof, such notes, and may specify such other terms and conditions with respect to such refunding notes or bonds thereby authorized for issuance as the seller may determine and direct, however such refunding notes or bonds shall mature not more than ten (10) years from date of issuance.

(3) In connection with the issuance of such refunding notes or bonds, the State Bond Commission is hereby authorized in the name and on behalf of the state to enter into agreements with any banks, trust companies, investment banking firms or other institutions or persons in the United States having the power to enter the same:

(a) To purchase or underwrite an issue or series of issues of refunding notes, or bonds.

(b) To enter into any purchase, loan or credit agreements, and to draw monies pursuant to any such agreements on the terms and conditions set forth therein and to issue notes as evidence of borrowings made under any such agreements.

(c) To appoint or act as issuing and paying agent or agents with respect to such refunding notes or bonds.

(d) To do such other acts as may be necessary or appropriate to provide for the payment, when due, of the principal of and interest on such refunding notes or bonds.

Such agreements may provide for the compensation of any purchasers or underwriters of such refunding notes or bonds by
payment of a fixed fee or commission at the time of issuance thereof, and for all other costs and expenses, including fees for agreements related to such refunding notes or bonds and paying agent costs. Costs and expenses of issuance may be paid from the proceeds of the refunding notes or bonds.

(4) At or prior to the time of delivery of these refunding notes or bonds, the State Bond Commission shall determine the principal amounts, dates of issue, interest rate or rates, rates of discount, denominations and all other terms and conditions relating to the issuance. The State Treasurer shall perform all acts and things necessary to pay or cause to be paid, when due, all principal of and interest on the notes being refunded by such refunding notes or bonds and to assure that the same may draw upon any monies available for that purpose pursuant to any purchase loan or credit agreements established with respect thereto, all subject to the authorization and direction of the seller.

(5) (a) (i) Such outstanding refunding notes or bonds evidencing such borrowings to defray the cost of constructing or reconstructing highways under the Four-Lane Highway Program established in Section 65-3-97 shall be funded and retired by the revenue designated under Sections 27-5-101, 27-19-99, 27-19-325, 27-57-37 and 27-65-75 and from any and all legally available federal aid grant reimbursements which are hereby pledged for this purpose, which is intended to be a priority use for such pledged funds for so long as any notes, refunding notes or bonds are outstanding. Such revenues shall be deposited into the Four-Lane Highway Trust Fund for the repayment of the debt service of the refunding notes or bonds in accordance with paragraph (b) of this subsection (5). Such refunding notes or bonds issued pursuant to the provisions of this section shall be secured by a first and priority lien on the revenues pledged therefor.

(ii) Outstanding notes evidencing such borrowings to defray the cost of infrastructure projects under Section...
65-39-1 may be funded and retired from monies in the Gaming Counties Bond Sinking Fund created under Section 65-39-3. The refunding notes or bonds must be issued and sold not later than a date two (2) years after the date of issuance of the first notes evidencing such borrowings to the extent that payment of such notes has not otherwise been made or provided for by sources other than proceeds of refunding notes or bonds.

(b) * * * The State Treasurer shall transfer legally available federal aid grant monies into the State General Fund for appropriation by the Legislature.

(c) Any state laws authorizing the imposition or distribution of taxes, fees or federal reimbursements designated for the Four-Lane Highway Program created under Section 65-3-97, or that affect those taxes, fees and federal reimbursements pledged for the payment of refunding notes or bonds issued under this section, shall not be amended or repealed or otherwise directly or indirectly modified so as to impair such outstanding refunding notes or bonds unless such refunding notes or bonds have been discharged in full or provisions have been made for a full discharge or defeasance.


SECTION 46. Section 37-26-9, Mississippi Code of 1972, is amended as follows:

37-26-9. (1) It shall be the duty of the clerk of any court to promptly collect the costs imposed pursuant to the provisions of Section 37-26-3. In all cases the clerk shall monthly deposit all such costs so collected with the State Treasurer either directly or by other appropriate procedures. All such deposits shall be made to the State General Fund.
Such assessments as are collected under Section 99-19-73 shall be deposited into the State General Fund. * * * * * * In addition to any other fees or costs now or as may hereafter be provided by law, there is hereby charged in all civil cases in the chancery, circuit, county, justice and municipal courts of this state a supplemental court education and training cost in the amount of Fifty Cents (50¢), except in justice court cases where the amount sued for is less than Fifteen Dollars ($15.00); and in all criminal cases in the circuit, county, justice and municipal courts of this state, except in cases where the fine is less than Ten Dollars ($10.00). Such costs shall be charged and collected as provided by Sections 37-26-3 and 37-26-5, and shall be deposited into the State General Fund.

SECTION 47. Section 37-33-17, Mississippi Code of 1972, is amended as follows:

37-33-17. The director, with the approval of the executive director and the state board, may accept and use gifts and donations made unconditionally or otherwise for carrying out the purposes of the Vocational Rehabilitation Law, from either public or private sources. Gifts made under such conditions as in the judgment of the state board are proper and consistent with the provisions of that law may be so accepted and shall be held, invested, reinvested and used in accordance with the conditions of the gift. All monies received as gifts or donations, except conditional gifts requiring other treatments, shall be deposited in the State Treasury into the State General Fund * * *. The state board shall make a report annually to the Legislature setting forth the condition of vocational rehabilitation of eligible individuals with disabilities in Mississippi, the expenditures made from state and federal funds in carrying out the
provisions of that law or its purpose, and a detailed statement of
all gifts and donations offered and accepted, together with the
names of donors and the respective amounts prescribed by each and
all the disbursements made therefrom.

SECTION 48. Section 37-33-57, Mississippi Code of 1972, is
amended as follows:

37-33-57. The director, with the approval of the executive
director and the state board, may accept and use gifts and
donations made unconditionally or otherwise for carrying out the
purposes of the Vocational Rehabilitation for the Blind Law, from
either public or private sources. Gifts made under such
conditions as in the judgment of the state board are proper and
consistent with the provisions of that law may be so accepted and
shall be held, invested, reinvested and used in accordance with
the conditions of the gift. All monies received as gifts or
donations, except conditional gifts requiring other treatment,
shall be deposited in the State Treasury into the State General
Fund • • *. The state board shall report annually to the State
Legislature, setting forth the condition of vocational
rehabilitation of individuals who are blind in Mississippi, the
expenditures made from state and federal funds in carrying out the
provisions of that law or its purpose, and a detailed statement of
all gifts and donations offered and accepted, together with the
names of donors and the respective amounts prescribed by each and
all the disbursements made therefrom.

SECTION 49. Section 37-43-41, Mississippi Code of 1972, is
amended as follows:

37-43-41. The State Textbook Fund of Mississippi shall
consist of the amounts appropriated by the Legislature for the
same, all monies accruing from the sale of disused books from
other than public schools, all monies derived from the purchase of
books by both public and private schools trustees, and by private
individuals, all monies collected in damage suits under the terms
of this chapter, and all other monies collected in any way
whatsoever under the terms of this chapter.

* * *

SECTION 50. Section 37-51-5, Mississippi Code of 1972, is
amended as follows:

37-51-5. There shall be, and there is hereby, created in the
State Treasury, a * * * fund to be known as the "State Educational
Loan Fund." The said fund shall consist of such amounts as may be
paid into said fund by appropriation and also such amounts as may
be returned to said fund as repayments, both principal and
interest, from loans provided for in this chapter.

SECTION 51. Section 37-101-149, Mississippi Code of 1972, is
amended as follows:

37-101-149. The proceeds derived or received from all sales
of timber, trees, dead wood, and stumps, and from all oil, gas and
mineral leases, or leases for other purposes, provided for in
Sections 37-101-141 and 37-101-143, including, but not limited to,
rentals, bonuses, royalties, and delay rentals, shall be deposited
in the State General Fund in the State Treasury. * * *

Notwithstanding any other provisions of this section, such
reports as may be required by the state auditor of public accounts
shall be made to him by the institutions of higher learning in the
manner and at the times he may prescribe, so that his records may
reflect full and complete information relative thereto.

SECTION 52. Section 37-131-9, Mississippi Code of 1972, is
amended as follows:

37-131-9. In addition to the amounts paid to the
demonstration or practice school from minimum education program
funds, as provided in Section 37-131-7, the board of trustees of
the school district involved may contract with the said
demonstration or practice school for the payment of additional
amounts thereto to defray expenses over and above those defrayed
by minimum education program funds, which additional amounts shall
be paid from any funds available to the school district other than minimum education program funds, whether produced by a supplemental district tax levy or otherwise.

If the total funds paid to the demonstration or practice school by the school district are inadequate to defray the cost and expense of maintaining and operating such demonstration or practice school then the president or executive head of the institution may, subject to the approval of the Board of Trustees of State Institutions of Higher Learning, require the payment of additional fees or tuition in an amount to be fixed by the president or executive head of the institution, subject to the approval of the Board of Trustees of State Institutions of Higher Learning, which amount shall be paid by and collected from the student or his parents.

Boards of trustees of school districts involved may designate an area within the jurisdiction of the board as an attendance center as provided by law, and may require students in such area to attend demonstration or practice schools, subject to a satisfactory contract between the school board and the president or executive head of the institution operating the demonstration or practice school. In such event, all fees and tuition must be borne by the school district and in no case shall the child or the parents of the child assigned to such demonstration or practice school be required to pay any fees or tuition.

The president or executive head of the institution, subject to the approval of the Board of Trustees of State Institutions of Higher Learning, may also fix the amount of fees and tuition to be paid by students desiring to attend such demonstration or practice school in cases where there is no contract with the board of trustees of the school district in which the students reside therefor.
All funds received by an institution, under the provisions of this section, shall be deposited in the State General Fund in the State Treasury. * * *

SECTION 53. Section 37-133-7, Mississippi Code of 1972, is amended as follows:

37-133-7. There is hereby created in the State Treasury a * * * fund to be known as the "Technical Institute Fund." All sums of money received by the Board of Trustees of State Institutions of Higher Learning to carry out the provisions of the Mississippi Technical Institute Law of 1964 shall be maintained in said * * * fund. All expenditures therefrom shall be for the purposes of carrying out the intents and purposes of said law, including the payment of salaries for qualified instructors as well as the equipping and staffing of the institute. Such expenditures shall be paid therefrom by the State Treasurer on warrant of the State Fiscal Officer. Said State Fiscal Officer shall issue his warrant upon requisition signed by the proper person, officer or officers, as authorized by law. The board is authorized to accept gifts, bequests of money, or other property, real or personal, to be used for the purpose of establishing or maintaining any technical institute which may be authorized under the provisions of said law and in accordance with the law of the State of Mississippi.

SECTION 54. Section 41-59-61, Mississippi Code of 1972, is amended as follows:

41-59-61. (1) Such assessments as are collected under subsections (1) and (2) of Section 99-19-73 shall be deposited into the State General Fund * * *. The Legislature may make appropriations from the State General Fund to the State Board of Health for the purpose of defraying costs of administration of the Emergency Medical Services program and for redistribution of such funds to the counties, municipalities and organized medical service districts (hereinafter referred to as "governmental
units") for the support of the Emergency Medical Services programs. The State Board of Health, with the Emergency Medical Services Advisory Council acting in an advisory capacity, shall administer the disbursement to such governmental units of any funds appropriated to the board from the State General Fund and the utilization of such funds by the governmental units.

(2) Funds appropriated from the State General Fund to the State Board of Health shall be made available to all such governmental units to support the Emergency Medical Services programs therein, and such funds shall be distributed to each governmental unit based upon its general population relative to the total population of the state. Disbursement of such funds shall be made on an annual basis at the end of the fiscal year upon the request of each governmental unit. Funds distributed to such governmental units shall be used in addition to existing annual Emergency Medical Services budgets of the governmental units, and no such funds shall be used for the payment of any attorney's fees. The Director of the Emergency Medical Services program or his appointed designee is hereby authorized to require financial reports from the governmental units utilizing these funds in order to provide satisfactory proof of the maintenance of the funding effort by the governmental units.

SECTION 55. Section 43-20-12, Mississippi Code of 1972, is amended as follows:

43-20-12. All fees collected by the State Board of Health under this chapter and any penalties collected by the board for violations of this chapter shall be deposited into the State General Fund in the State Treasury.

SECTION 56. Section 45-6-15, Mississippi Code of 1972, is amended as follows:

45-6-15. (1) (a) Such assessments as are collected under Section 99-19-73, Mississippi Code of 1972, and contributions, grants and other monies received by the board under the provisions
of this chapter shall be deposited in the State General Fund.

(b) Twenty-five percent (25%) of the assessments collected under Section 99-19-73, Mississippi Code of 1972, shall be deposited into the State General Fund.

(2) The board may accept for any of its purposes and functions under this chapter any and all donations, both real and personal property, and grants of money from any governmental unit or public agency, or from any institution, person, firm or corporation.

(3) Money authorized and appropriated by the Legislature shall be paid by the State Treasurer upon warrants issued by the Department of Finance and Administration, which shall issue its warrants upon requisitions signed by the proper person, officer or officers of the commission, in the manner provided by law.

SECTION 57. Section 45-9-101, Mississippi Code of 1972, is amended as follows:

45-9-101. (1) (a) The Department of Public Safety is authorized to issue licenses to carry concealed pistols or revolvers to persons qualified as provided in this section. Such licenses shall be valid throughout the state for a period of four years from the date of issuance. Any person possessing a valid license issued pursuant to this section may carry a concealed pistol or concealed revolver.

(b) The licensee must carry the license, together with valid identification, at all times in which the licensee is carrying a concealed pistol or revolver and must display both the license and proper identification upon demand by a law enforcement officer. A violation of the provisions of this paragraph (b) shall constitute a noncriminal violation with a penalty of Twenty-five Dollars ($25.00) and shall be enforceable by summons.
(2) The Department of Public Safety shall issue a license if the applicant:

(a) Is a resident of the state and has been a resident for twelve (12) months or longer immediately preceding the filing of the application;
(b) Is twenty-one (21) years of age or older;
(c) Does not suffer from a physical infirmity which prevents the safe handling of a pistol or revolver;
(d) Is not ineligible to possess a firearm by virtue of having been convicted of a felony in a court of this state, of any other state, or of the United States without having been pardoned for same;
(e) Does not chronically or habitually abuse controlled substances to the extent that his normal faculties are impaired. It shall be presumed that an applicant chronically and habitually uses controlled substances to the extent that his faculties are impaired if the applicant has been voluntarily or involuntarily committed to a treatment facility for the abuse of a controlled substance or been found guilty of a crime under the provisions of the Uniform Controlled Substances Law or similar laws of any other state or the United States relating to controlled substances within a three-year period immediately preceding the date on which the application is submitted;
(f) Does not chronically and habitually use alcoholic beverages to the extent that his normal faculties are impaired. It shall be presumed that an applicant chronically and habitually uses alcoholic beverages to the extent that his normal faculties are impaired if the applicant has been voluntarily or involuntarily committed as an alcoholic to a treatment facility or has been convicted of two (2) or more offenses related to the use of alcohol under the laws of this state or similar laws of any other state or the United States within the three-year period
immediately preceding the date on which the application is submitted;

(g) Desires a legal means to carry a concealed pistol or revolver to defend himself;

(h) Has not been adjudicated mentally incompetent, or has waited five (5) years from the date of his restoration to capacity by court order;

(i) Has not been voluntarily or involuntarily committed to a mental institution or mental health treatment facility unless he possesses a certificate from a psychiatrist licensed in this state that he has not suffered from disability for a period of five (5) years;

(j) Has not had adjudication of guilt withheld or imposition of sentence suspended on any felony unless three (3) years have elapsed since probation or any other conditions set by the court have been fulfilled; and

(k) Is not a fugitive from justice.

(3) The Department of Public Safety may deny a license if the applicant has been found guilty of one or more crimes of violence constituting a misdemeanor unless three (3) years have elapsed since probation or any other conditions set by the court have been fulfilled or expunction has occurred prior to the date on which the application is submitted, or may revoke a license if the licensee has been found guilty of one or more crimes of violence within the preceding three (3) years. The department shall, upon notification by a law enforcement agency or a court and subsequent written verification, suspend a license or the processing of an application for a license if the licensee or applicant is arrested or formally charged with a crime which would disqualify such person from having a license under this section, until final disposition of the case. The provisions of subsection (7) of this section shall apply to any suspension or revocation of a license pursuant to the provisions of this section.
(4) The application shall be completed, under oath, on a form promulgated by the Department of Public Safety and shall include only:

(a) The name, address, place and date of birth, race, sex and occupation of the applicant;

(b) The driver's license number or Social Security number of applicant;

(c) Any previous address of the applicant for the two years preceding the date of the application;

(d) A statement that the applicant is in compliance with criteria contained within subsections (2) and (3) of this section;

(e) A statement that the applicant has been furnished a copy of this section and is knowledgeable of its provisions;

(f) A conspicuous warning that the application is executed under oath and that a knowingly false answer to any question, or the knowing submission of any false document by the applicant, subjects the applicant to criminal prosecution; and

(g) A statement that the applicant desires a legal means to carry a concealed pistol or revolver to defend himself.

(5) The applicant shall submit only the following to the Department of Public Safety:

(a) A completed application as described in subsection (4) of this section;

(b) A full-face photograph of the applicant;

(c) A nonrefundable license fee of One Hundred Dollars ($100.00). Costs for processing the set of fingerprints as required in paragraph (c) of this subsection shall be borne by the applicant. Honorably retired law enforcement officers shall be exempt from the payment of the license fee;

(d) A full set of fingerprints of the applicant administered by the Department of Public Safety; and
(e) A waiver authorizing the Department of Public Safety access to any records concerning commitments of the applicant to any of the treatment facilities or institutions referred to in subsection (2) and permitting access to all the applicant's criminal records.

(6) (a) The Department of Public Safety, upon receipt of the items listed in subsection (5) of this section, shall forward the full set of fingerprints of the applicant to the appropriate agencies for state and federal processing.

(b) The Department of Public Safety shall forward a copy of the applicant's application to the sheriff of the applicant's county of residence and, if applicable, the police chief of the applicant's municipality of residence. The sheriff of the applicant's county of residence and, if applicable, the police chief of the applicant's municipality of residence may, at his discretion, participate in the process by submitting a voluntary report to the Department of Public Safety containing any readily discoverable prior information that he feels may be pertinent to the licensing of any applicant. The reporting shall be made within thirty (30) days after the date he receives the copy of the application. Upon receipt of a response from a sheriff or police chief, such sheriff or police chief shall be reimbursed at a rate set by the department.

(c) The Department of Public Safety shall, within one hundred twenty (120) days after the date of receipt of the items listed in subsection (5) of this section:

(i) Issue the license; or

(ii) Deny the application based solely on the ground that the applicant fails to qualify under the criteria listed in subsections (2) and (3) of this section. If the Department of Public Safety denies the application, it shall notify the applicant in writing, stating the ground for denial,
and the denial shall be subject to the appeal process set forth in subsection (7).

(d) In the event a legible set of fingerprints, as determined by the Department of Public Safety and the Federal Bureau of Investigation, cannot be obtained after a minimum of three (3) attempts, the Department of Public Safety shall determine eligibility based upon a name check by the Mississippi Highway Safety Patrol and a Federal Bureau of Investigation name check conducted by the Mississippi Highway Safety Patrol at the request of the Department of Public Safety.

(7) (a) If the Department of Public Safety denies the issuance of a license, or suspends or revokes a license, the party aggrieved may appeal such denial, suspension or revocation to the Commissioner of Public Safety, or his authorized agent, within thirty (30) days after the aggrieved party receives written notice of such denial, suspension or revocation. The Commissioner of Public Safety, or his duly authorized agent, shall rule upon such appeal within thirty (30) days after the appeal is filed and failure to rule within this thirty-day period shall constitute sustaining such denial, suspension or revocation. Such review shall be conducted pursuant to such reasonable rules and regulations as the Commissioner of Public Safety may adopt.

(b) If the revocation, suspension or denial of issuance is sustained by the Commissioner of Public Safety, or his duly authorized agent pursuant to paragraph (a) of this subsection, the aggrieved party may file within ten (10) days after the rendition of such decision a petition in the circuit or county court of his residence for review of such decision. A hearing for review shall be held and shall proceed before the court without a jury upon the record made at the hearing before the Commissioner of Public Safety or his duly authorized agent. No such party shall be allowed to carry a concealed pistol or revolver pursuant to the provisions of this section while any such appeal is pending.
(8) The Department of Public Safety shall maintain an automated listing of license holders and such information shall be available on-line, upon request, at all times, to all law enforcement agencies through the Mississippi Crime Information Center. However, the records of the department relating to applications for licenses to carry concealed pistols or revolvers and records relating to license holders shall be exempt from the provisions of the Mississippi Public Records Act of 1983 for a period of forty-five (45) days from the date of the issuance of the license or the final denial of an application.

(9) Within thirty (30) days after the changing of a permanent address, or within thirty (30) days after having a license lost or destroyed, the licensee shall notify the Department of Public Safety in writing of such change or loss. Failure to notify the Department of Public Safety pursuant to the provisions of this subsection shall constitute a noncriminal violation with a penalty of Twenty-five Dollars ($25.00) and shall be enforceable by a summons.

(10) In the event that a concealed pistol or revolver license is lost or destroyed, the person to whom the license was issued shall comply with the provisions of subsection (9) of this section and may obtain a duplicate, or substitute thereof, upon payment of Fifteen Dollars ($15.00) to the Department of Public Safety, and furnishing a notarized statement to the department that such license has been lost or destroyed.

(11) A license issued under this section shall be revoked if the licensee becomes ineligible under the criteria set forth in subsection (2) of this section.

(12) No less than ninety (90) days prior to the expiration date of the license, the Department of Public Safety shall mail to each licensee a written notice of the expiration and a renewal form prescribed by the department. The licensee must renew his license on or before the expiration date by filing with the
department the renewal form, a notarized affidavit stating that
the licensee remains qualified pursuant to the criteria specified
in subsections (2) and (3) of this section, and a renewal fee of
Fifty Dollars ($50.00); provided, however, that honorably retired
law enforcement officers shall be exempt from this renewal fee.
The license shall be renewed upon receipt of the completed renewal
application and appropriate payment of fees. Additionally, a
licensee who fails to file a renewal application on or before its
expiration date must renew his license by paying a late fee of
Fifteen Dollars ($15.00). No license shall be renewed six (6)
months or more after its expiration date, and such license shall
be deemed to be permanently expired. A person whose license has
been permanently expired may reapply for licensure; however, an
application for licensure and fees pursuant to subsection (5) of
this section must be submitted, and a background investigation
shall be conducted pursuant to the provisions of this section.

(13) No license issued pursuant to this section shall
authorize any person to carry a concealed pistol or revolver into
any place of nuisance as defined in Section 95-3-1, Mississippi
Code of 1972; any police, sheriff or highway patrol station; any
detention facility, prison or jail; any courthouse; any courtroom,
except that nothing in this section shall preclude a judge from
carrying a concealed weapon or determining who will carry a
concealed weapon in his courtroom; any polling place; any meeting
place of the governing body of any governmental entity; any
meeting of the Legislature or a committee thereof; any public park
unless for the purpose of participating in any authorized
firearms-related activity; any school, college or professional
athletic event not related to firearms; any portion of an
establishment, licensed to dispense alcoholic beverages for
consumption on the premises, that is primarily devoted to
dispensing alcoholic beverages; any portion of an establishment in
which beer or light wine is consumed on the premises, that is
primarily devoted to such purpose; any elementary or secondary school facility; any junior college, community college, college or university facility unless for the purpose of participating in any authorized firearms-related activity; inside the passenger terminal of any airport, except that no person shall be prohibited from carrying any legal firearm into the terminal if the firearm is encased for shipment, for purposes of checking such firearm as baggage to be lawfully transported on any aircraft; any church or other place of worship; or any place where the carrying of firearms is prohibited by federal law. In addition to the places enumerated in this subsection, the carrying of a concealed pistol or revolver may be disallowed in any place in the discretion of the person or entity exercising control over the physical location of such place by the placing of a written notice clearly readable at a distance of not less than ten (10) feet that the "carrying of a pistol or revolver is prohibited." No license issued pursuant to this section shall authorize the participants in a parade or demonstration for which a permit is required to carry a concealed pistol or revolver.

(14) A law enforcement officer as defined in Section 45-6-3, chiefs of police, sheriffs and persons licensed as professional bondsmen pursuant to Chapter 39, Title 83, Mississippi Code of 1972, shall be exempt from the licensing requirements of this section.

(15) Any person who knowingly submits a false answer to any question on an application for a license issued pursuant to this section, or who knowingly submits a false document when applying for a license issued pursuant to this section, shall, upon conviction, be guilty of a misdemeanor and shall be punished as provided in Section 99-19-31, Mississippi Code of 1972.

(16) All fees collected by the Department of Public Safety pursuant to this section shall be deposited into the State General Fund.
(17) All funds received by a sheriff or police chief pursuant to the provisions of this section shall be deposited into the general fund of the county or municipality, as appropriate, and shall be budgeted to the sheriff's office or police department as appropriate.

(18) Nothing in this section shall be construed to require or allow the registration, documentation or providing of serial numbers with regard to any firearm. Further, nothing in this section shall be construed to allow the open and unconcealed carrying of any deadly weapon as described in Section 97-37-1, Mississippi Code of 1972.

(19) Any person holding a valid unrevoked and unexpired license to carry concealed pistols or revolvers issued in another state having requirements substantially similar to those of this state shall have such license recognized by this state to carry concealed pistols or revolvers, provided that the issuing state authorizes license holders from this state to carry concealed pistols or revolvers in such issuing state and the appropriate authority has communicated that fact to the Department of Public Safety.

SECTION 58. Section 45-11-5, Mississippi Code of 1972, is amended as follows:

45-11-5. (1) Any expense, including office supplies, counsel fees, expenses of deputy, detective and officers, incurred by the Commissioner of Insurance in the performance of the duties imposed upon him by Sections 45-11-1 and 45-11-3, and the operation of the State Fire Academy, as provided in Section 45-11-7, shall be defrayed from the State General Fund pursuant to appropriation by the Legislature. A tax is hereby levied on all insurance companies, including stock, mutuals and reciprocals writing fire insurance, including the fire insurance components of automobile insurance, dwelling multiple peril insurance, farm multiple peril insurance and commercial multiple peril insurance,
(1/2 of 1%) of the gross premium receipts of these fire insurance policies * * * to be collected by the State Tax Commission in the same manner as the general tax on premiums is collected as provided in Section 25-15-107. In the case of indivisible multiple peril insurance policies when the fire portion of the policy is not specified, a tax of one-half of one percent (1/2 of 1%) is hereby levied on forty-five percent (45%) of the gross premium receipts of these policies.

(2) (a) A tax of one-half of one percent (1/2 of 1%) is hereby levied on the gross premium receipts of all insurance policies taxed in subsection (1).

(b) Not later than the fifteenth day of each month, the State Treasurer shall disburse the revenue from the tax levied in this subsection as follows:

(i) Fifty percent (50%) shall be transferred into the Municipal Fire Protection Fund in Section 83-1-37; and

(ii) Fifty percent (50%) shall be transferred to the County Volunteer Fire Department Fund in Section 83-1-39.

(3) All taxes shall be deposited into the treasury as provided in Section 7-7-21. The tax commission shall keep separate accounts of all taxes collected under this section and shall include these accounts in its annual report.

SECTION 59. Section 45-11-7, Mississippi Code of 1972, is amended as follows:

45-11-7. (1) There is hereby created a State Fire Academy for the training and education of persons engaged in municipal, county and industrial fire protection. The Commissioner of Insurance shall appoint an Executive Director of the State Fire Academy who, along with his employees, shall be designated as a division of the Insurance Department. The executive director shall serve at the pleasure of the Commissioner of Insurance. The
State Fire Academy shall be under the supervision and direction of the Executive Director of the State Fire Academy. State Fire Academy training programs for fire personnel shall be conducted at the academy with seminars to be conducted in other sections of the state as and when the State Fire Academy Advisory Board considers it necessary and advisable.

The Commissioner of Insurance may establish and charge reasonable fees for the training programs and other services provided by the academy to be deposited into the State General Fund. A record of all funds received pursuant to this paragraph shall be maintained as is required for other monies pursuant to Section 45-11-5.

The Executive Director of the State Fire Academy is authorized and empowered to purchase, operate and maintain mobile fire fighting equipment as he may find necessary and proper for the operation of the academy subject to approval of the Commissioner of Insurance. The equipment may be utilized wherever training sessions may be held at the discretion of the State Fire Academy Advisory Board.

(2) The Commissioner of Insurance shall be authorized to undertake appropriate action to accomplish and fulfill the purposes of the State Fire Academy, including the hiring of instructors and personnel, the lease and purchase of appropriate training equipment and to lease, purchase or construct suitable premises and quarters for conducting annual school and seminars, as the State Fire Academy Advisory Board may deem necessary and required for such purposes. Any contract entered into under and by virtue of the provisions of this section shall first be submitted to and approved by the Public Procurement Review Board, and construction pursuant to the contract shall be under the supervision of the Governor's Office of General Services.

(3) Vouchers for operating expense for the State Fire Academy shall be signed by the Executive Director of the State
Fire Academy and payment thereof shall be made from such funds as are appropriated therefor from the State General Fund.

(4) The State Fire Academy is hereby officially designated as the agency of this state to conduct training for fire personnel on a statewide basis in which members of all duly constituted fire departments may participate. This subsection shall not be construed to affect the authority of any fire department to conduct training for its own personnel.

(5) Each state agency, private agency or federal agency which provides training for the fire service shall coordinate such efforts with the State Fire Academy to prevent duplication of cost and to insure standardization of training.

(6) The State Fire Academy shall present an appropriate certificate signifying the successful completion of its prescribed courses.

(7) National fire fighter standards approved by the Mississippi Fire Personnel Minimum Standards and Certification Board shall be used as the basis for classroom instruction at the fire academy.

(8) The Commissioner of Insurance, Executive Director of the State Fire Academy, and the Mississippi Fire Personnel Minimum Standards and Certification Board shall coordinate all state programs related to fire department operations.

(9) The Commissioner of Insurance is hereby authorized and empowered to establish standard guidelines for the use of, and accountability for, municipal and county fire protection funds distributed pursuant to the provisions of Sections 83-1-37 and 83-1-39, Mississippi Code of 1972. Such guidelines shall include requirements for the establishment of record keeping and reports to the Commissioner of Insurance by municipalities and counties relating to the receipt and expenditure of fire protection funds, the training of fire department personnel and the submission to
the Commissioner of Insurance of other data reasonably related to local fire protection responsibilities which the Commissioner of Insurance deems necessary for the performance of the duties of the State Fire Academy Advisory Board.

(10) In order that the Commissioner of Insurance may more effectively execute the duties imposed upon him by subsection (9) of this section, there is hereby created within the State Fire Academy a Division of Fire Services Development. The division shall be staffed by a Fire Services Development Coordinator, appointed by the executive director of the academy from his current staff and by such other personnel as deemed by the Commissioner of Insurance. The division shall work with municipal and county fire coordinators to ensure effective implementation of guidelines established pursuant to subsection (9) of this section and shall serve in an advisory capacity for all aspects of fire service improvement. The Fire Service Coordinator shall annually notify the Department of Finance and Administration of those municipalities and counties which are not eligible to receive a portion of fire protection fund distributions because of failure to comply with requirements imposed in Sections 83-1-37 and 83-1-39 as a prerequisite to receipt of such funds.

* * *

SECTION 60. Section 45-23-19, Mississippi Code of 1972, is amended as follows:

45-23-19. The chief inspector, if authorized by the board, is hereby charged, directed and empowered:

(a) To take action necessary for the enforcement of the laws of the State of Mississippi governing the use of boilers and pressure vessels to which this chapter applies and of the rules and regulations of the board;

(b) To keep a complete record of the type, dimensions, maximum allowable pressure, age, location and all inspection
(c) To publish and make available to anyone requesting them copies of the rules and regulations promulgated by the board;

(d) To issue, or to suspend or revoke for cause, inspection certificates as provided for in Sections 45-23-41 through 45-23-49;

(e) To cause the prosecution of all violators of the provisions of this chapter;

(f) To draw from any funds appropriated or authorized to be expended by the Legislature for the purpose of implementing and administering this chapter. These expenditures may include, but are not necessarily limited to, the necessary traveling expenses of the chief inspector and his deputies and the expense incident to the maintenance of the chief inspector's office;

(g) To maintain a list of qualified inspectors or other persons eligible to make inspections within this state and its territories.

SECTION 61. Section 45-23-55, Mississippi Code of 1972, is amended as follows:

45-23-55. There is hereby created a fund in the State Treasury to be known as the Boiler and Pressure Vessel Safety Fund into which shall be deposited all funds appropriated by the Legislature for the implementation of this chapter.

SECTION 62. Section 47-5-66, Mississippi Code of 1972, is amended as follows:

47-5-66. (1) It shall be the duty of the State Department of Finance and Administration, with the approval of the Public Procurement Review Board, to lease lands at public contract upon the submission of two (2) or more sealed bids to the State Department of Finance and Administration after having advertised the land for rent in newspapers of general circulation published...
in Jackson, Mississippi; Memphis, Tennessee; the county in which
the land is located, and contiguous counties for a period of not
less than two (2) successive weeks. The first publication shall
be made not less than ten (10) days before the date of the public
contract, and the last publication shall be made not more than
seven (7) days before that date. The State Department of Finance
and Administration may reject any and all bids. If all bids on a
tract or parcel of land are rejected, the State Department of
Finance and Administration may then advertise for new bids on that
tract or parcel of land. Successful bidders shall take possession
of their leaseholds at the time authorized by the State Department
of Finance and Administration. However, rent shall be due no
later than the day upon which the lessee shall assume possession
of the leasehold, and shall be due on the anniversary date for
each following year of the lease. The State Department of Finance
and Administration may provide in any lease that rent shall be
paid in full in advance or paid in installments, as may be
necessary or appropriate. In addition, the State Department of
Finance and Administration may accept, and the lease may provide
for, assignments of federal, state, or other agricultural support
payments, growing crops or the proceeds from the sale thereof,
promissory notes, or any other good and valuable consideration
offered by any lessee to meet the rent requirements of the lease.
If a promissory note is offered by a lessee, it shall be secured
by a first lien on the crop of the lessee, or the proceeds from
the sale thereof. The lien shall be filed pursuant to Article 9
of the * * * Uniform Commercial Code and Section 1324 of the Food
Security Act of 1985, as enacted or amended. If the note is not
paid at maturity, it shall bear interest at the rate provided for
judgments and decrees in Section 75-17-7 from its maturity date
until the note is paid. The note shall provide for the payment of
all costs of collection and reasonable attorney's fees if default
is made in the payment of the note. The payment of rent by
promissory note or any means other than cash in advance shall be subject to the approval of the Public Procurement Review Board, which shall place the approval of record in the minutes of the board. Any monies in hand or due from the leasing of Penitentiary lands and the sales of timber as provided in Section 47-5-56 shall be deposited to the State General Fund. All monies in each fiscal year derived from the leasing of Penitentiary lands and the sales of timber as provided in Section 47-5-56 shall be deposited into the State General Fund. All profits derived from the prison agricultural enterprises shall be deposited into the State General Fund. All profits derived from prison industries shall be placed in the State General Fund. Such funds as may be appropriated each year by the Legislature to the nonprofit corporation, which is required to be organized under the provisions of Section 47-5-535, shall be expended for the purpose of operating and managing the prison industries. The state shall have the rights and remedies for the security and collection of the rents given by law to landlords. Upon the execution of the agricultural leases to private entities as authorized by Section 47-5-64, the leased land shall be liable to be taxed as other lands are taxed during the continuance of the lease, but in case of sale thereon for taxes, only the title of the leaseholder or his heirs or assigns shall pass by the sale. Any funds obtained by the corporation as a result of sale of goods and services manufactured and provided by it shall be accounted for separate and apart from any funds received by the corporation through appropriation from the State Legislature. All nonappropriated funds generated by the corporation shall be subject to appropriation by the state Legislature.

(2) This section shall be repealed from and after July 1, 2004.

SECTION 63. Section 47-5-155, Mississippi Code of 1972, is amended as follows:

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47-5-155. There is hereby created a * * * fund to be known as the "Discharged Offenders Revolving Fund" to be maintained in a bank to be selected by the commissioner. It shall be the duty of the bank, so long as it retains such deposits, to make monthly reports to the State Treasurer of the State of Mississippi as to the condition of the funds on deposit in the depository. Such funds as are appropriated by the Legislature shall be used for the prompt payment in cash to all discharged, pardoned or paroled offenders such amounts as are provided by Section 47-5-157. * * *

Upon receipt of adequately supported requisitions, the State Fiscal Officer shall draw his warrants made payable to the Discharged Offenders Revolving Fund against any funds in the State Treasury to the credit of the correctional system.

SECTION 64. Section 47-5-513, Mississippi Code of 1972, is amended as follows:

47-5-513. * * * Proceeds of funds paid by industries or businesses participating in the correctional industries work program shall be paid into the State General Fund in the State Treasury * * *.

SECTION 65. Section 47-7-49, Mississippi Code of 1972, is amended as follows:

47-7-49. (1) Any offender on probation, parole, earned-release supervision, post-release supervision, earned probation or any other offender under the field supervision of the Community Services Division of the department shall pay to the department the sum of Thirty Dollars ($30.00) per month by certified check or money order unless a hardship waiver is granted. A hardship waiver may be granted by the sentencing court or the Department of Corrections. A hardship waiver may not be granted for a period of time exceeding ninety (90) days. The commissioner or his designee shall deposit * * * the payments received into the State General Fund * * *. Appropriations by the Legislature may be made for: (a) the establishment of restitution
and satellite centers; * * * (b) the establishment, administration
and operation of the department's Drug Identification Program and
the intensive and field supervision program; * * * and (c)
salaries and * * * equipment, supplies and vehicles to be used by
the Community Services Division in the performance of its
duties. * * *

* * * When a person is convicted of a felony in this state,
in addition to any other sentence it may impose, the court may, in
its discretion, order the offender to pay a state assessment not
to exceed the greater of One Thousand Dollars ($1,000.00) or the
maximum fine that may be imposed for the offense, into the State
General Fund * * *.

Any federal funds made available to the department for
training or for training facilities, equipment or services shall
be deposited in the State General Fund * * * Funds may be
appropriated by the Legislature to support an expansion of the
department's training program to include the renovation of
facilities for training purposes, purchase of equipment and
contracting of training services with community colleges in the
state.

No offender shall be required to make this payment for a
period of time longer than ten (10) years.

(2) The offender may be imprisoned until the payments are
made if the offender is financially able to make the payments and
the court in the county where the offender resides so finds,
subject to the limitations hereinafter set out. The offender
shall not be imprisoned if the offender is financially unable to
make the payments and so states to the court in writing, under
oath, and the court so finds.

(3) This section shall stand repealed from and after June 30, 2004.

SECTION 66. Section 49-1-65, Mississippi Code of 1972, is
amended as follows:
49-1-65. Any assessments collected under subsection (3) of Section 99-19-73 shall be deposited in the State General Fund. The Legislature shall annually appropriate from the General Fund a sum to defray the necessary expenses of the program.

SECTION 67. Section 49-3-15, Mississippi Code of 1972, is amended as follows:

49-3-15. The laboratory personnel may, at their discretion, and subject to the approval of the proper administrative authorities at Mississippi State University, do research on a contract or project basis for industries, governmental agencies, public or private organizations or corporations, or any others, at a price and on a basis to be determined by the aforesaid personnel. The proceeds derived from such research projects shall be deposited to the State General Fund in the Treasury of the State of Mississippi.

SECTION 68. Section 49-5-21, Mississippi Code of 1972, is amended as follows:

49-5-21. (1) The department shall transfer all funds under its control into the State General Fund in the State Treasury. All funds derived from the sale of licenses, fees, fines and other revenues received by the department as provided by law, shall be deposited in the State General Fund.

(2) The department may expend such sums as are authorized by the Legislature for paying salaries of its employees, operating and maintaining equipment and for any other purpose the department is authorized to expend funds by law, which amount shall be available for expenditure.

The money herein authorized shall be paid by the State Treasurer on warrants issued by the State Fiscal Officer upon requisition signed by the executive director of the department.
(3) The department shall prepare and submit annually to the Legislature a budget for its proposed operation. The budget required shall reflect all anticipated revenues from all sources, including all grants and matching funds, together with all proposed expenditures. The budget shall be prepared in the same manner as is now required of other departments of this state. The department shall be subject to budgetary control and audit in the same manner as is provided by law for other departments and agencies. * * *

SECTION 69. Section 49-5-77, Mississippi Code of 1972, is amended as follows:

49-5-77. * * *

(1) The commission is empowered and authorized, in addition to such sums as may be appropriated from time to time by the Legislature, to accept from any person, firm, corporation or agency of government, national, state or local any gifts or devise, lands, money for the purpose of acquiring by lease, or purchase any area for hunting or fishing use or for the preservation of any species of wildlife or fish. Such lands and waters as are acquired under the provisions of Sections 49-5-61 through 49-5-85 and Section 49-5-78 shall be under the administration and control of the commission until a proper plan shall be developed for the land or water. The commission shall enter into an agreement with an appropriate agency in the executive branch to develop a plan for the land or water. After the plan is developed, the land or water shall be transferred to the administration and control of the Department of Wildlife, Fisheries and Parks or other appropriate agency in the executive branch to be managed by the agency according to the plan.

(2) The commission is authorized and empowered to accept and earmark for any purpose, not inconsistent with the provisions of Sections 49-5-61 through 49-5-85, any gift or devise, lands or
money from any person, firm, corporation or governmental unit on such terms and conditions as the donor may designate.

SECTION 70. Section 49-17-61, Mississippi Code of 1972, is amended as follows:

49-17-61. There is hereby created for the State of Mississippi a Water Pollution Abatement Loan Program ("program") from which shall be made loans in aid of construction. Funds shall be available to any political subdivision legally authorized to own, maintain and operate a sewage, industrial waste or other waste collection, transport, treatment and disposal system. No recipient shall receive from state funds any loan in excess of twenty-five percent (25%) of the cost of construction of a project, unless said recipient shall become eligible on or after October 1, 1988, as set forth in Section 49-17-85(3).

Such cost of construction includes: preliminary planning to determine the economic and engineering feasibility of treatment works, the engineering, architectural, legal, fiscal and economic investigations and studies, surveys, designs, plans, working drawings, specifications, procedures, and other action necessary to the construction of treatment works; and the erection, building, acquisition, alteration, remodeling, improvement or extension of treatment works; and the inspection and supervision of the construction of treatment works.

No loan shall be made for any project under the provisions of Sections 49-17-61 through 49-17-67 unless such project is in conformity with the State Water Pollution Control Plan and has been certified by the Mississippi Commission on Environmental Quality as entitled to priority over eligible projects on the basis of financial as well as water pollution control needs.

Loan funds generated by the issuance of bonds, legislative appropriations or otherwise, shall be deposited in an appropriate account or accounts created under the program.
All bonds which shall be issued by the State of Mississippi to generate funds to be used for loans under this section shall be payable as to principal, interest, premiums, if any, and service fees from the State General Fund. * * *

Funds on deposit in the State General Fund (a) may be used to make loans in aid of construction for water pollution abatement upon appropriation by the Legislature; (b) * * * may be used * * * for the purpose of matching federal capitalization grants and for allowable uses; and (c) may be used for administration of the * * * loan program subject to legislative appropriation.

SECTION 71. Section 49-19-205, Mississippi Code of 1972, is amended as follows:

49-19-205. For purposes of Sections 49-19-201 through 49-19-227, the following words shall have the meaning ascribed herein unless the context requires otherwise:

(a) "Commission" shall mean the State Forestry Commission.

(b) "State Forester" shall mean the forester appointed by the commission.

(c) "Eligible owner" shall mean either (i) a private individual, group or association, or (ii) an agency of state, local or municipal government, but the term shall not mean or include private corporations manufacturing products or providing public utility services of any type or any subsidiary of such corporations; provided, however, only one (1) owner of land owned in joint tenancy or tenancy in common and only one (1) member or officer of any group or association shall be eligible to apply for or receive cost-share assistance to be expended for development of any or all lands owned by such owners or group or association.

(d) "Eligible lands" shall mean (i) nonindustrial private lands owned by a private individual, group or association, and (ii) lands owned by the State of Mississippi or any political
subdivision thereof, but shall not include lands owned by private corporations which manufacture products or provide public utility services of any type or any subsidiary of such corporations.

(e) "Cost-share assistance" shall mean the partial financial assistance in such amounts as the commission, in its discretion, shall determine, subject to the limitations of Sections 49-19-201 through 49-19-227.

(f) "Approved practice" shall mean and include planting, seeding, timber stand improvement, prescribed burning, site preparation, systematic planting of hardwood trees for game preservation and development, or such other forest resource development practice as the commission shall approve or determine proper generally or with regard to any particular applicant.

(g) "Forest Development Fund" shall mean the * * * fund established in the State Treasury, designated as the Forest Resource Development Fund, created by Section 49-19-227.

SECTION 72. Section 49-19-227, Mississippi Code of 1972, is amended as follows:

49-19-227. * * * The Legislature shall appropriate such sums as it may deem necessary including any proceeds of general obligation bonds which may be authorized by the Legislature for the support of the Forest Resources Development Program provided for under Sections 49-19-201 through 49-19-227. * * *

SECTION 73. Section 51-5-5, Mississippi Code of 1972, is amended as follows:

51-5-5. (1) In carrying out the provisions of this chapter, the Board of Water Commissioners is empowered, but not limited to, to do the following:

(a) Make reasonable rules and regulations for the purpose of carrying out the provisions of this chapter.

(b) Prepare required forms and establish other procedures to govern the submission of applications, reports and
other information authorized to be sent the board as required by this chapter.

(c) Prepare and give reasonable oral and/or written examinations for license applicants.

(d) Deposit all fees in the State General Fund.

(e) Enter upon and be given access to any premises for the purpose of inspecting water wells.

(2) Where the board finds that compliance with all the requirements of this chapter would result in undue hardship, an exemption from any one or more of such requirements may be granted by the board to the extent necessary to ameliorate such undue hardship and to the extent such exemption can be granted without impairing the intent and purpose of this chapter.

SECTION 74. Section 53-1-7, Mississippi Code of 1972, is amended as follows:

53-1-7. The board shall appoint a State Oil and Gas Supervisor, herein called supervisor, who shall be a competent and qualified administrator and receive as compensation for his services an annual salary to be fixed by law. The supervisor shall be solely responsible for the administration of the offices of the State Oil and Gas Board and shall be charged with the duty of enforcing Sections 53-1-1 through 53-1-47, and Sections 53-3-3 through 53-3-165, and all rules, regulations and orders duly adopted by the board. The supervisor shall be ex officio secretary of the board and shall give bond, in such sum as the board may direct, with corporate surety to be approved by the board, conditioned that he will well and truly account for all funds coming into his hands as such secretary. He shall remit to the State Treasurer all monies collected by him as such secretary into the State General Fund.

The supervisor shall devote his entire time to his official duties.
In addition, it shall be the supervisor's duty and responsibility to:

(a) Supervise and manage all personnel of the offices of the Oil and Gas Board.

(b) Formulate the duties and responsibilities of every staff employee in detail, including written job descriptions and written policies and procedures for performing staff tasks.

(c) Outline a detailed method of preparing, and devise a systematic procedure for the filing of reports by field inspectors.

(d) Formulate written policies and procedures for the effective and efficient operation of the office, and present these policies and procedures to the board for promulgation.

(e) Supervise the provision of technical support and assistance to the board in its decision-making capacity.

SECTION 75. Section 53-1-77, Mississippi Code of 1972, is amended as follows:

53-1-77. (1) The State Oil and Gas Supervisor, as ex officio secretary of such board, shall remit to the State Treasurer all monies collected by reason of the assessments made and fixed under the provisions of Section 53-1-73, and the State Treasurer shall deposit all such monies in the State General Fund.

(2) Disbursements shall be made from such funds approved by the Legislature only upon requisition of the State Oil and Gas Supervisor, as approved and allowed by the board, and which requisitions shall be supported by itemized statements thereto attached showing the purpose or purposes of such expenditures. Such requisitions shall be drawn upon the State Fiscal Officer, who shall issue a warrant. Such warrants so issued shall be paid by the State Treasurer upon presentation.

(3) The State Oil and Gas Supervisor, as ex officio secretary of the Oil and Gas Board, shall submit, within ten (10)
days, after the convening of each session of the Legislature, to
the Legislature a detailed report of all receipts, expenditures
and balance on hand, of funds coming to the Oil and Gas Board from
any source whatsoever.

* * *

(4) The board shall have the authority, in its discretion,
to use whatever legal means available to it to attempt to collect
any amounts so expended from any responsible party. Any amounts
so collected shall be returned to the State General Fund * * *.

* * *

(5) For purposes of this section, orphan well means any oil
or gas well in the state, including Class II wells, which has not
been properly plugged according to the requirements of the
statutes, rules and regulations governing same and for which a
responsible party such as an owner or operator cannot be located
or for which, for whatever reason, there is no other party which
can be forced to plug the well.

SECTION 76. Section 53-3-13, Mississippi Code of 1972, is
amended as follows:

53-3-13. (1) Any person securing a permit to drill a well
in search of oil or gas under the provisions of Section 53-3-11
shall pay to the Oil and Gas Supervisor a fee of Three Hundred
Dollars ($300.00) upon and for the issuance of such permit. A
lesser sum may be paid if the State Oil and Gas Board shall adopt
a rule fixing the amount to be paid at a sum less than Three
Hundred Dollars ($300.00). Any such permit, when issued and the
fee paid thereon, shall be good for a period of six (6) months
from the date thereof; and in the event drilling has commenced
within the said six (6) months, the permit shall be good for the
life of the well so commenced, unless during the course of
drilling or production the operator is changed. In the event a
change of operators from that listed in the drilling permit is
desired, the operator so listed and the proposed new operator
shall apply to the State Oil and Gas Board for authority to change operators on forms to be prescribed by order of the State Oil and Gas Board. The fee for such change of operators shall be One Hundred Dollars ($100.00) per change, or some lesser sum as may be fixed by order of the board.

(2) The State Oil and Gas Supervisor, as ex officio Secretary of the State Oil and Gas Board, shall remit to the State Treasurer all monies collected by reason of the assessments made, fixed and authorized under the provisions of the first paragraph of this section, and the State Treasurer shall deposit all such monies into the State General Fund.

SECTION 77. Section 53-7-69, Mississippi Code of 1972, is amended as follows:

53-7-69. * * *

(1) The commission may receive monies from any available public or private sources, including, but not limited to, collection of fees, interest, grants, taxes, public and private donations, judicial actions, penalties and forfeited performance bonds, any monies received from penalties, forfeited performance bonds, judicial actions and the interest thereon, less enforcement and collection costs, which shall be deposited into the State General Fund. * * *

(2) The commission shall expend funds pursuant to an annual appropriation by the Legislature. * * *

(3) * * * The commission may seek to recover any monies expended from the State General Fund from any responsible party.

SECTION 78. Section 55-3-53, Mississippi Code of 1972, is amended as follows:

55-3-53. (1) The Mississippi Department of Wildlife, Fisheries and Parks is hereby authorized and empowered to sell and dispose of timber, trees, deadwood and stumps standing, growing and being upon the lands of state parks. Such timber shall be
sold and disposed of under the direction and specifications of the
Department of Wildlife, Fisheries and Parks in accordance with
sound and efficient principles of selective cutting, forestry
management, and conservation.

Before any such timber, trees, deadwood and stumps shall be
sold, the Department of Wildlife, Fisheries and Parks shall select
and mark the trees to be cut and disposed of. No trees or timber
shall be marked for cutting when the cutting thereof would destroy
or mar the scenic views from the tourist observation points in
said park. The purchaser shall pay double price on sale basis for
all trees, timber or stumps cut that had not been marked for
removing by the Department of Wildlife, Fisheries and Parks.

Before any such timber, trees, deadwood or stumps standing,
growing or being upon such land shall be sold, the department
shall advertise its intention so to do by publication in a
newspaper published or having general circulation in the county or
counties where parks are located, such notice to be published at
least once a week for three (3) consecutive weeks preceding the
sale and by posting one (1) notice in the courthouse in such
county. The notice shall specify that such bids shall be filed
with the superintendent of the state park involved, who shall
transmit same to the Department of Wildlife, Fisheries and Parks
for rejection or approval. Said department shall accept the bid
of the highest and best bidder for cash, but shall have the right
to reject any and all of such bids.

Provided, however, in the case of damage by fire, windstorm,
insects or other natural causes which would require immediate sale
of the timber, because the time involved for advertisement as
prescribed herein would allow decay, rot or destruction
substantially decreasing the purchase price to be received had not
such delay occurred, the advertisement provisions of this section
shall not apply. The State Park Director, upon a written
recommendation from the county forester of the county wherein said
state park is located, shall determine when immediate sale of the
timber is required. When the State Park Director shall find an
immediate sale necessary for the causes stated herein, he shall,
in his discretion, set the time for receipt of bids on the
purchase of said timber, but shall show due diligence in notifying
competitive bidders so that a true competitive bid shall be
received.

Whenever any timber, trees, deadwood or stumps are sold under
the provisions of this section, the purchaser thereof shall have
all necessary rights of ingress and egress to enter upon said land
and cut and remove such timber, trees, deadwood or stumps.

The proceeds derived or received from all sales under the
provisions of this section shall be placed in the State General
Fund ▲ ▲ ▲.

(2) Notwithstanding the provisions of subsection (1) of this
section, the Department of Wildlife, Fisheries and Parks may cut
and sell trees damaged by fire, windstorm or insects and deadwood
and stumps located upon the lands of state parks for firewood.
Such firewood shall be sold only to overnight guests at state
parks for use at state parks. The Department of Wildlife,
Fisheries and Parks shall select and mark all trees to be cut for
firewood.

SECTION 79. Section 55-23-9, Mississippi Code of 1972, is
amended as follows:

55-23-9. The commission shall operate the Mississippi
Veterans Memorial Stadium and to that end may employ such agents
and employees as may be required in connection therewith. It may
enter into contracts for the use of the stadium, and fix the
amount of the compensation therefor, and collect the same when
due. The commission may take any action authorized in Section
55-23-8 relating to the Mississippi Veterans Memorial Stadium and
the property described in Section 55-23-8.
All monies and revenues, including the amusement tax imposed upon the sale of tickets for admission to the stadium, and all other events on stadium property and all monies arising from other use of stadium property, including that realized from the sale of concessions, shall be paid by the commission to the State Treasurer, to be placed to the credit of the State General Fund * * * and any references in the laws to the "Mississippi Memorial Stadium Fund" or the "Mississippi Veterans Memorial Stadium Fund" shall mean the State General Fund unless the context clearly indicates otherwise. * * * All expenses incident to the operation and upkeep of the facilities and property managed by the commission shall be paid out of the funds appropriated by the Legislature by the Department of Finance and Administration, which shall be issued on the requisition of the commission.

All tickets sold to an event conducted in the Mississippi Veterans Memorial Stadium shall have printed in an appropriate and prominent place thereon the words A.C. "Butch" Lambert Field.

SECTION 80. Section 57-1-15, Mississippi Code of 1972, is amended as follows:

57-1-15. The department is hereby authorized to cooperate and coordinate with economic development commissions, travel and other similar commissions and boards, and/or other similar agencies of other states, the federal government, and with county, municipal and regional economic development, travel and other similar commissions or boards, or other agencies thereof, for the purposes of securing economic development within the State of Mississippi, and to accomplish this purpose, the department may contract for, receive and expend state, federal and other funds * * *.

SECTION 81. Section 57-15-5, Mississippi Code of 1972, is amended as follows:

57-15-5. (1) It is hereby declared to be the intent of the Legislature by this chapter that the policy of the council hereby
created shall be conducted according to the following guidelines:

the council shall have the general purpose and policy of studying
and developing plans, proposals, reports and recommendations for
the development and utilization of the coastal and offshore lands,
waters and marine resources of this state in order to insure that
all future plans and/or programs of the State of Mississippi
involving the field of marine resources and sciences,
oceanographic research, and related studies, will be coordinated
with comparable functions and programs of agencies of the United
States government. The council shall further have the purpose and
policy to help coordinate, as hereinabove provided, all plans of
other agencies of this state engaged in similar activities and of
the various states of the United States of America, and also with
all private agencies whose purpose is marine science and resource
development. The council is further authorized to enter into
contract with any state or federal agency as may be necessary and
requisite to carry out the purposes of this chapter. The council
shall have the responsibility for the general management of the
state's wetlands.

(2) The council is authorized and empowered to solicit and
accept financial support from sources other than the state,
including private or public sources or foundations. All funds
received by or appropriated to the council shall be deposited upon
receipt thereof into the State General Fund in the State
Treasury * * *. Expenditures * * * by and for the council for the
purpose of carrying out its functions as provided by law shall be
made with the approval of the council at any meeting upon
requisitions presented to the State Auditor in the manner provided
by law, and paid by the State Treasurer. Full and complete
accounting shall be kept and made by the council for all funds
received and expended by it. Representatives of the office of the
State Auditor of Public Accounts annually shall audit the
expenditure of funds received by the council from all sources and
the said auditor shall make a complete and detailed report of such audit to the Legislature. It is further provided that all state appropriated funds expended shall conform to all requirements of law as provided for expenditures.

(3) The council may solicit, receive and expend contributions, matching funds, gifts, bequests and devises from any source, whether federal, state, public or private, as authorized by annual appropriations therefor.

(4) The council may enter into agreements with federal, state, public or private agencies, departments, institutions, firms, corporations or persons to carry out its policies as provided for in this chapter. To accomplish these goals, the council may expend any such sums from any source as herein provided.

The agreements provided for in this subsection shall include, but not be limited to, the following provisions:

(a) The duration of the agreement;
(b) The purpose of the agreement;
(c) A description of the procedures to be used in carrying out the purpose of the agreement; and
(d) Provisions for termination of the agreement.

Any entity entering into such an agreement shall comply with the provisions therein.

(5) The council is authorized and empowered to accept financial support from any federal outer continental shelf revenue sharing programs. All funds received from such programs shall be deposited upon receipt thereof into a special trust fund in the State Treasury to be known and designated as the "Outer Continental Shelf Trust Fund." Expenditures from said fund shall be made for the benefit of any project affecting any county in the State of Mississippi which borders on the Gulf of Mexico with the approval of the Legislature.
SECTION 82. Section 59-21-25, Mississippi Code of 1972, is amended as follows:

59-21-25. (1) Fees for the award of certificates of number for original, transfer, renewal, livery, dealer and duplicate shall be as follows:

(a) Less than 16 feet.........................$ 5.00
(b) 16 feet but less than 26 feet..........$15.00
(c) 26 feet and over........................$30.00
(d) Dealer number............................$25.00
(e) Duplicate................................$ 5.00

(2) All fees for numbers and renewal of number shall be payable to the Mississippi Department of Wildlife, Fisheries and Parks to be deposited by the department in the State Treasury into the State General Fund ***. The State Treasurer shall release to the department, pursuant to legislative appropriation, such sums as are required to defray all administrative costs of the boat registration fee division of the department and to improve the law enforcement capability of the department on the inland and marine waters of the State of Mississippi and as may be budgeted by the department for the purpose of paying the cost of the administration of this chapter for education on water safety, improvement of water safety and motorboating facilities in the state, and advertising and promoting the waterways of the state. ***

SECTION 83. Section 61-13-11, Mississippi Code of 1972, is amended as follows:

61-13-11. Whenever the Department of Finance and Administration under the direction of the Governor's office makes an airplane or airplanes available to some department, institution or agency of the State of Mississippi, the actual cost for the operation thereof during the time the aforesaid airplane is so assigned shall be charged to and paid for by the aforesaid
Section 84. Section 61-13-15, Mississippi Code of 1972, is amended as follows:

61-13-15. (1) Any airplane purchased or operated under the provisions of this chapter which becomes surplus to the needs of the state may be sold by the Department of Finance and Administration upon the receipt of not less than three (3) sealed bids after three (3) public advertisements inviting such bids in some newspaper published in the State of Mississippi and having general circulation therein. The Department of Finance and Administration, may reject any or all bids and readvertise, in its discretion. The sums derived from such sale shall be placed in the State General Fund.

(2) The Department of Finance and Administration shall proceed to sell one or more of the aircraft purchased prior to July 1, 1986, pursuant to this chapter. The sale of such aircraft pursuant to this subsection shall be subject to the bid requirements of subsection (1). It is the intent of the Legislature that the sale of such aircraft shall be timed to produce the maximum revenues at sale.

Section 85. Section 61-13-17, Mississippi Code of 1972, is amended as follows:

61-13-17. * * * All salaries, allocations and charges for the cost of operating, repairing and servicing the airplanes shall be paid from the State General Fund. The Legislature shall appropriate the necessary funds to carry out the purposes of this chapter. The Department of Finance and Administration shall disburse over its signature all funds expended for carrying out the provisions of this chapter.

* * *

Section 86. Section 63-1-46, Mississippi Code of 1972, is amended as follows:
63-1-46. (1) A fee of Twenty-five Dollars ($25.00) shall be charged for the reinstatement of a license issued pursuant to this article to every person whose license has been validly suspended, revoked or cancelled. This fee shall be in addition to the fee provided for in Section 63-1-43, Mississippi Code of 1972.

(2) The funds received under the provisions of subsection (1) of this section shall be deposited into the State General Fund in accordance with Section 45-1-23, Mississippi Code of 1972.

(3) In addition to the fee provided for in subsection (1) of this section, an additional fee of Seventy-five Dollars ($75.00) shall be charged for the reinstatement of a license issued pursuant to this article to every person whose license has been suspended or revoked under the provisions of the Mississippi Implied Consent Law or as a result of a conviction of a violation of the Uniform Controlled Substances Law under the provisions of Section 63-1-71.

(4) The funds received under the provisions of subsection (3) of this section shall be placed in the State General Fund.

SECTION 87. Section 63-11-32, Mississippi Code of 1972, is amended as follows:

63-11-32. (1) The State Department of Public Safety in conjunction with the Governor's Highway Safety Program, the State Board of Health, or any other state agency or institution shall develop and implement a driver improvement program for persons identified as first offenders convicted of driving while under the influence of intoxicating liquor or another substance which had impaired such person's ability to operate a motor vehicle, including provision for referral to rehabilitation facilities.

(2) The program shall consist of a minimum of ten (10) hours of instruction. Each person who participates shall pay a nominal fee to defray a portion of the cost of the program.
(3) Such assessments as are collected under subsection (2) of Section 99-19-73 shall be deposited in the State General Fund. Monies shall be expended by the Board of Trustees of State Institutions of Higher Learning as authorized and appropriated by the Legislature to defray the costs of the Mississippi Alcohol Safety Education Program operated pursuant to the provisions of this section.

(4) Such assessments as are collected under subsection (2) of Section 99-19-73 shall be deposited in the State General Fund. Monies shall be expended by the Department of Public Safety as authorized and appropriated by the Legislature to defray the costs of alcohol and traffic safety programs.

(5) Such assessments as are collected under subsection (2) of Section 99-19-73 shall be deposited in the State General Fund. Monies shall be expended by the Department of Public Safety as authorized and appropriated by the Legislature to defray the costs of equipment replacement and operational support of the Mississippi Crime Laboratory relating to enforcement of the Implied Consent Law.

SECTION 88. Section 63-17-71, Mississippi Code of 1972, is amended as follows:

63-17-71. All funds received by the commission shall be deposited in the State Treasury to the State General Fund. The expenditure of all funds shall be made only pursuant to appropriation approved by the Legislature and as provided by law. The receipts and disbursements of the commission shall be audited annually by the State Auditor.

SECTION 89. Section 63-21-65, Mississippi Code of 1972, is amended as follows:

63-21-65. Except as provided in Section 63-21-64, the State Tax Commission shall pay into the General Fund the fees collected under this chapter. As much of such funds as authorized by the Legislature pursuant to appropriation shall be used by the State
Tax Commission to defray the cost of carrying out the duties of
the State Tax Commission, including the maintenance of the
automated statewide motor vehicle and manufactured housing
registration system.

SECTION 90. Section 65-1-110, Mississippi Code of 1972, is
amended as follows:

65-1-110. * * * The Legislature shall provide such funds as
are appropriated from the State General Fund to purchase or lease
equipment for the Mississippi Department of Transportation.

SECTION 91. Section 69-7-263, Mississippi Code of 1972, is
amended as follows:

69-7-263. There is hereby imposed and levied an assessment
at a rate not to exceed Three Cents (3¢) per case on all eggs
produced in Mississippi wherever distributed or marketed and on
all eggs marketed in Mississippi wherever distributed or produced.
The rate of assessment shall be determined by the board. At the
time of the sale, the egg producer shall provide evidence that all
assessments provided herein have been paid. However, if the first
sale of the eggs is made to a dealer or distributor, the producer
shall pay to the dealer or the distributor the amount of the
assessment owed; whereupon the dealer or distributor to whom such
payment is made shall remit the assessment to the Commissioner of
Agriculture and Commerce in accordance with the rules and
regulations established and promulgated by the board. The board
or the commissioner shall have the power to cause any duly
authorized agent or representative to enter upon the premises of
any dealer or handler of eggs and examine, or cause to be examined
by such agent, any books, papers and records which deal in any way
with respect to the payment of the assessment or enforcement of
the provisions of this article.

All costs incurred by the board or the commissioner in
examining or causing the examination of such books, papers and
records shall be taxed against the dealer or handler. Cost shall
be assessed at the rate of One Hundred Dollars ($100.00) per day or fraction thereof for each agent conducting the examination.

Travel expenses shall be assessed in the manner and amount specified in Section 25-3-41, and other expenses shall be assessed at actual cost. All costs taxed against a dealer or handler for the examination of books, papers and records shall be paid within fifteen (15) days from the date such notice of cost is mailed to the dealer or handler.

The proceeds of the assessment levied under this article shall be collected by the Commissioner of Agriculture and Commerce in such manner and method as shall be prescribed by him in accordance with the provisions of this article. The funds derived from the assessment shall be paid into the State Treasury on or before the fifteenth day of each month and shall be deposited in the State General Fund. All costs, expenses and obligations incurred by the board for its operation and carrying out the purposes of this article shall be paid out of the State General Fund as authorized by the Legislature. Provided further, that the Mississippi Egg Marketing Board shall render to the Mississippi Legislature a detailed annual report of all collections and expenditures of the monies collected under the provisions of this article. Any egg producer may request and receive a refund of the amount of assessment paid for the previous reporting period, provided he makes a written application with the Mississippi Egg Marketing Board within sixty (60) days from date of payment supported by bona fide copy of payment voucher and copy of canceled check. The application forms shall be prepared by the board and shall be available at the request of the producer. All such applications shall be processed and refunds paid within sixty (60) days after the funds have been received by the board.

SECTION 92. Section 69-7-267, Mississippi Code of 1972, is amended as follows:
69-7-267. Every person owning over three thousand (3,000) hens, or who is engaged or who engages in the business of selling eggs to a retailer who retails eggs in the State of Mississippi shall, prior to offering for sale or selling eggs to a retailer, secure a license for such business from the Commissioner of Agriculture and Commerce, which license shall first be approved by the board. Applications for licenses shall be on forms furnished by the Department of Agriculture and Commerce, and shall show the name and address of the applicant and such other information as to identity, kind and type of business engaged in as the commissioner shall deem pertinent. Each license application shall be accompanied by a fee of Fifty Dollars ($50.00). All licenses issued shall expire on June 30 each year. The license may be revoked or suspended by the board for violation of any provision of this article or rules and regulations duly promulgated by the board for the enforcement of this article, or for the violation of any laws of the State of Mississippi pertaining to producing, grading, classifying or marketing eggs in Mississippi or regulations of the State Department of Agriculture and Commerce duly promulgated for such purposes. For the first offense, the license may be suspended for a period of not more than thirty (30) days; for the second offense, the license may be suspended for not more than sixty (60) days; for the third offense, the license may be suspended for not more than one (1) year. For any subsequent offense, the license may be suspended for any period, or may be revoked. Such disciplinary action shall be the result of not less than board action. Any person against whom such disciplinary action has been taken may apply to the board for a hearing in order to show cause why the disciplinary action shall not be taken. Such petition for a hearing shall act as supersedeas of the disciplinary action until such time as the board shall give the applicant an opportunity for a hearing; provided, however, that if such hearing is granted and any continuation or delay is
the result of the action of the applicant, the supersedeas shall not continue past the date set by the board for such hearing.

Application for reinstatement of a revoked license may be made upon expiration of the period of revocation or if permanently revoked, then after twelve (12) months from date of said revocation. Each reinstatement application shall be accompanied by a reinstatement fee of Fifty Dollars ($50.00). All licenses shall be valid until suspended or revoked as herein provided or until cancelled by the licensee. Licenses shall not be transferable. Proceeds from the license fees collected under this article shall be transmitted to the State Treasurer for deposit into the State General Fund.

SECTION 93. Section 69-9-5, Mississippi Code of 1972, is amended as follows:

69-9-5. (1) There is imposed and levied an assessment at the rate of One Cent (1¢) per bushel on all soybeans grown within the State of Mississippi, and such assessment shall be deducted by the purchaser from the amount paid the producer at the first point of sale, whether within or without the state. Assessments on soybeans put under loan to the Commodity Credit Corporation or purchased by the Commodity Credit Corporation and delivered to it shall be payable when such soybeans are placed under loan or are purchased. The Commodity Credit Corporation may require deduction and payment of the assessment from the loan proceeds or from the purchase price on the behalf of the producer. Assessments on soybeans put under loan to the Commodity Credit Corporation and redeemed by the producer before the takeover date, if already paid by having been deducted from the loan proceeds, shall not be deducted by each handler from the amount paid the producer at the first point of sale as provided in this section; otherwise, the assessment shall be deducted. Any soybean producer may request and receive a refund of the amount of assessment deducted from the sale of his soybeans provided he makes a written application with...
the Department of Agriculture and Commerce within sixty (60) days from date of sale, supported by bona fide copies of sales slips signed by the purchaser. The application forms shall be prepared by the Department of Agriculture and Commerce and shall be available at the first point of sale. All such applications shall be processed and refunds paid by the Department of Agriculture and Commerce within sixty (60) days after the funds have been received by the department. Each marketing agency shall be furnished a poster to be displayed in a prominent place, stating that refunds are available and forms to be used, including self-addressed envelopes, are available at its office.

(2) The assessment imposed and levied by this section shall be payable to and collected by the Department of Agriculture and Commerce, hereafter referred to as "the department," from the purchaser of such soybeans at the first point of sale or from the Commodity Credit Corporation as provided in subsection (1) of this section. The proceeds of the assessment collected by the department shall be deposited monthly with the State Treasurer into the State General Fund. The State Fiscal Officer is authorized to issue warrants for the payment of monies from the State General Fund upon requisition by the Commissioner of Agriculture and Commerce, or his designee, for refunds to producers as provided under subsection (1) of this section.

(3) The department shall monthly pay over to the State General Fund the funds collected, less three and one-half percent (3-1/2%) of the gross amount collected.

(4) Each purchaser or the Commodity Credit Corporation shall keep a complete and accurate record of all soybeans handled by him and shall furnish each producer with a signed sales slip showing the number of bushels purchased from him and the amount deducted by him for the State General Fund. Such records shall be in such form and contain such other information as the department shall by rule or regulation prescribe. The records shall be preserved by
the purchaser for a period of two (2) years and shall be offered
for inspection at any time upon oral or written demand by the
department or any duly authorized agent or representative thereof.
Every purchaser or the Commodity Credit Corporation, at such time
or times as the department may require, shall submit reports or
other documentary information deemed necessary for the efficient
and equitable collection of the assessment imposed in this
chapter. The department shall have the power to cause any duly
authorized agent or representative to enter upon the premises of
any purchaser of soybeans and examine or cause to be examined by
such agent only books, papers and records which deal in any way
with the payment of the assessment or enforcement of the
provisions of this chapter.

SECTION 94. Section 69-10-5, Mississippi Code of 1972, is
amended as follows:

69-10-5. (1) There is imposed and levied an assessment at
the rate of Two Cents (2¢) per bushel on all rice grown within the
State of Mississippi; from and after July 1, 1991, the rate of
assessment shall be increased by an additional One Cent (1¢) per
bushel so that the total assessment equals Three Cents (3¢) per
bushel. Such assessment shall be deducted by the purchaser from
the amount paid the producer at the first point of sale, whether
within or without the state. Assessments on rice put under loan
to the Commodity Credit Corporation or purchased by the Commodity
Credit Corporation and delivered to it shall be payable when such
rice is placed under loan or is purchased. The Commodity Credit
Corporation may require deduction and payment of the assessment
from the loan proceeds or from the purchase price on the behalf of
the producer. Assessments on rice put under loan to the Commodity
Credit Corporation and redeemed by the producer before the
takeover date, if already paid by having been deducted from the
loan proceeds shall not be deducted by each miller or handler from
the amount paid the producer at the first point of sale as
(2) The assessment imposed and levied by this section shall be payable to and collected by the Mississippi Department of Agriculture and Commerce, hereafter referred to as "the department," from the purchaser of such rice at the first point of sale or from the Commodity Credit Corporation as provided in subsection (1) of this section. The proceeds of the assessment collected by the department shall be deposited monthly with the State Treasurer into the State General Fund and disbursements from funds appropriated by the Legislature shall be made upon warrants issued by the State Fiscal Officer upon requisitions signed by the Chairman and Secretary-Treasurer of the Mississippi Rice Promotion Board, or their designee, in the manner provided by law.

(3) The Mississippi Department of Agriculture and Commerce shall submit to the Mississippi Rice Promotion Board a budget detailing and justifying the administrative costs of the department in administering the provisions of this chapter, and such budget must be approved by the Mississippi Rice Promotion Board by April 1 of each year. The department shall monthly pay over to the State General Fund the funds collected.

(4) Each purchaser or the Commodity Credit Corporation shall keep a complete and accurate record of all rice handled by him and shall furnish each producer with a signed sales slip showing the number of bushels purchased from him and the amount deducted by him for the State General Fund. Such records shall be in such form and contain such other information as the department shall by rule or regulation prescribe. The records shall be preserved by the purchaser for a period of two (2) years and shall be offered for inspection at any time upon oral or written demand by the department or any duly authorized agent or representative thereof.

Every purchaser or the Commodity Credit Corporation, at such time provided in this section; otherwise, the assessment shall be deducted.
or times as the commissioner of the department may require, shall submit reports or other documentary information deemed necessary for the efficient and equitable collection of the assessment imposed in this chapter. The department shall have the power to cause any duly authorized agent or representative to enter upon the premises of any purchaser of rice and examine or cause to be examined by such agent, only books, papers and records which deal in any way with respect to the payment of the assessment or enforcement of the provisions of this chapter.

(5) This section shall stand repealed from and after July 1, 2005.

SECTION 95. Section 69-37-39, Mississippi Code of 1972, is amended as follows:

69-37-39. * * * The Commissioner of Agriculture and Commerce may disburse all or any portion of the money the Department of Agriculture and Commerce receives from appropriation by the Legislature to the Certified Cotton Growers Organization, as defined in Section 69-37-5, Mississippi Code of 1972, to assist such organization in carrying out its duties under the Mississippi Boll Weevil Management Act.

SECTION 96. Section 71-3-97, Mississippi Code of 1972, is amended as follows:

71-3-97. (1) * * * The payment of all expenses in respect to the administration of this chapter shall be made from the State General Fund to appropriation by the Legislature. * * *

(2) The State Fiscal Officer is authorized to issue his warrants to disburse monies from the State General Fund only upon requisition of the commission. * * *

(3) All civil penalties provided in this chapter, if not voluntarily paid, may be collected by civil suit brought by the commission, and shall be paid into the State General Fund.
SECTION 97. Section 71-3-99, Mississippi Code of 1972, is amended as follows:

71-3-99. (1) The commission shall estimate annually in advance the amounts necessary for the administration of this chapter, in the following manner:

(a) The commission shall, as soon as practicable after the first day of January in each year, determine the expense of administration of this chapter for the one-year period preceding the first day of January. The expense of administration for such period shall be used as the basis for determining the amount to be assessed against each carrier and self-insurer in order to provide for the expenses of the administration of this chapter for the one-year period.

(b) Each carrier and self-insurer shall be assessed Two Hundred Fifty Dollars ($250.00). The proceeds of such assessment shall be deducted from the estimate of total expenses and the remaining expenses of administration shall be prorated among the carriers writing compensation insurance in the state and self-insurers. The gross claims for compensation and medical services and supplies paid by the insurance carriers and self-insurers is the basis for computing the amount to be assessed, in the proportion that the total gross claims for compensation and medical services and supplies paid by such carrier or self-insurer during the preceding one-year period bore to the total gross claims for compensation and medical supplies and services paid by all carriers and self-insurers during such period. This amount may be assessed as a specific amount or as a percentage of gross claims for compensation and medical supplies and services paid by the insurance carriers and self-insurers as the commission may direct, and shall be such amount as shall be reasonably necessary to defray the necessary expense of such administration.
(2) The commission shall provide by regulation for the collection of the amounts assessed against each carrier and self-insurer. Such amounts shall be paid within thirty (30) days from the date that notice is served upon such carrier. If such amounts are not paid within such period, there may be assessed, for each thirty (30) days the amount so assessed remains unpaid, a civil penalty equal to ten percent (10%) of the amount so unpaid, which shall be collected at the same time and as a part of the amount assessed.

(3) If any carrier or self-insurer fails to pay the amounts assessed against it under the provisions of this section within sixty (60) days from the time such notice is served, the commission may suspend or revoke the authorization to insure compensation or to be self-insured.

(4) All amounts collected under the provisions of this section shall be paid into the State General Fund.

(5) The commission may require from each carrier and self-insurer, at such time and in accordance with regulations as the commission may prescribe, reports in respect to all payments of compensation and medical supplies and services by such carriers or self-insurers during each prior period, and may determine the amounts paid by each carrier and self-insurer and the amounts paid by all carriers and self-insurers during such period.

(6) Every carrier and self-insurer shall file with the commission on or before the first day of March of each year, a statement on the prescribed forms showing the gross claims for compensation and medical services and supplies paid by such carrier or self-insurer during the preceding one-year period ending on the thirty-first day of December. Any carrier or self-insurer which neglects to make and file its annual written statement within the time provided in this chapter shall pay to the commission Twenty Dollars ($20.00) for each day's neglect.
SECTION 98. Section 71-3-100, Mississippi Code of 1972, is amended as follows:

71-3-100. All funds received by the Workers' Compensation Commission, as established by Section 71-3-85 et seq., shall be paid to the State Treasurer, who shall issue receipts therefor and who shall deposit such funds in the State General Fund. All commission expenditures shall be only pursuant to appropriation approved by the Legislature and as provided by law.

SECTION 99. Section 71-5-111, Mississippi Code of 1972, is amended as follows:

71-5-111. The payment of all expenses of the administration of this chapter shall be made from the State General Fund pursuant to appropriation therefor by the Legislature. All monies received from the United States of America, or any agency thereof, or from any other source for such purpose shall be paid into the State General Fund.

SECTION 100. Section 71-5-114, Mississippi Code of 1972, is amended as follows:

71-5-114. Interest, penalties and damages collected on delinquent payments deposited during any calendar quarter in the clearing account in the Unemployment Compensation Fund shall, as soon as practicable after the close of such calendar quarter, be transferred to the State General Fund. Nothing in this section shall prevent said monies from being used as a revolving fund to cover expenditures necessary and proper under the law for which federal funds have been duly requested but not yet received, subject to the charging of such expenditures against such funds when necessary.

SECTION 101. Section 73-1-43, Mississippi Code of 1972, is amended as follows:

73-1-43. All fees from examinations and licenses by the State Board of Architecture, as established by Section 73-1-3 et
seq., and any other funds received by said board shall be paid to
the State Treasurer, who shall issue receipts therefor and who
shall deposit such funds in the State General Fund. ** **

SECTION 102. Section 73-3-2, Mississippi Code of 1972, is
amended as follows:

73-3-2. (1) **Power to admit persons to practice.** The power
to admit persons to practice as attorneys in the courts of this
state is vested exclusively in the Supreme Court of Mississippi.

(2) **Qualifications.**

(a) Each applicant for admission to the bar, in order
to be eligible for examination for admission, shall be at least
twenty-one (21) years of age, of good moral character, and shall
present to the Board of Bar Admissions satisfactory evidence:

(i) That he has successfully completed, or is
within sixty (60) days of completion of, a general course of study
of law in a law school which is provisionally or fully approved by
the section on legal education and admission to the bar of the
American Bar Association, and that such applicant has received, or
will receive within sixty (60) days, a diploma or certificate from
such school evidencing the satisfactory completion of such course,
but in no event shall any applicant under this paragraph be
admitted to the bar until such applicant actually receives such
diploma or certificate. However, an applicant who, as of November
1, 1981, was previously enrolled in a law school in active
existence in Mississippi for more than ten (10) years prior to the
date of application shall be eligible for examination for
admission; provided that such an applicant graduated prior to
November 1, 1984;

(ii) That he has notified the Board of Bar
Admissions in writing of an intention to pursue a general course
of study of law under the supervision of a Mississippi lawyer
prior to July 1, 1979, and in fact began study prior to July 1,
1979, and who completed the required course of study prior to
November 1, 1984, in accordance with Sections 73-3-13(b) and 73-3-15 as the same exist prior to the effective date of this section; or

(iii) That in addition to complying with either of the above requirements, he has received a bachelor's degree from an accredited college or university or that he has received credit for the requirements of the first three (3) years of college work from a college or university offering an integrated six-year prelaw and law course, and has completed his law course at a college or university offering such an integrated six-year course. However, applicants who have already begun the general course of study of law as of November 1, 1979, either in a law school or under the supervision of a Mississippi lawyer shall submit proof he has successfully completed two (2) full years of college work.

(b) The applicant shall bear the burden of establishing his or her qualifications for admission to the satisfaction of the Board of Bar Admissions. An applicant denied admission for failure to satisfy qualifications for admission shall have the right to appeal from the final order of the board to the Chancery Court of Hinds County, Mississippi, within thirty (30) days of entry of such order of denial.

(3) Creation of Board of Bar Admissions. There is hereby created a board to be known as the "Board of Bar Admissions" which shall be appointed by the Supreme Court of Mississippi. The board shall consist of nine (9) members, who shall be members in good standing of The Mississippi Bar and shall serve for terms of three (3) years. Three (3) members shall be appointed from each Supreme Court district, one (1) by each Supreme Court Justice from his district, with the original appointments to be as follows: three (3) to be appointed for a term of one (1) year, three (3) to be appointed for a term of two (2) years, and three (3) to be appointed for a term of three (3) years, one (1) from each district to be appointed each year. No member of the Board of Bar
Admissions may be a member of the Legislature. Vacancies during a term shall be filled by the appointing justice or his successor for the remainder of the unexpired term.

The board shall promulgate the necessary rules for the administration of its duties, subject to the approval of the Chief Justice of the Supreme Court.

4. Written examination or graduation as prerequisite to admission. Every person desiring admission to the bar shall be required to take and pass a written bar examination in a manner satisfactory to the Board of Bar Admissions. The Board of Bar Admissions shall conduct not less than two (2) bar examinations each year.

5. Oath and compensation of board members. The members of the Board of Bar Admissions shall take and subscribe an oath to be administered by one (1) of the judges of the Supreme Court to faithfully and impartially discharge the duties of the office. The members shall receive compensation as established by the Supreme Court for preparing, giving and grading the examination plus all reasonable and necessary travel expenses incurred in the performance of their duties under the provisions of this section.

6. Procedure for applicants who have failed. Any applicant who fails the examination shall be allowed to take the next scheduled examination. A failing applicant may request in writing from the board, within thirty (30) days after the results of the examination have been made public, copies of his answers and model answers used in grading the examination, at his expense. If a uniform, standardized examination is administered, the board shall only be required to provide the examination grade and such other information concerning the applicant’s examination results which are available to the board. Any failing applicant shall have a right to a review of his failure by the board. The board shall enter an order on its minutes, prior to the administration of the next bar examination, either granting or denying the applicant’s
review, and shall notify the applicant of such order. The 
applicant shall have the right to appeal from this order to the 
Chancery Court of Hinds County, Mississippi, within thirty (30) 
days of entry of such order.

(7) Fees. The board shall set and collect the fees for 
examination and for admission to the bar. The fees for 
examination shall be based upon the annual cost of administering 
the examinations. The fees for admission shall be based upon the 
cost of conducting an investigation of the applicant and the 
administrative costs of sustaining the board, which shall include,
but shall not be limited to:

(a) Expenses and travel for board members;
(b) Office facilities, supplies and equipment; and 
(c) Clerical assistance.

All fees collected by the board shall be paid to the State 
Treasurer, who shall issue receipts therefor and who shall deposit 
such funds in the State Treasury in the State General Fund.

(8) The board, upon finding the applicant qualified for 
admission, shall issue to the applicant a certificate of 
admission. The applicant shall file the certificate and a 
petition for admission in the Chancery Court of Hinds County, 
Mississippi, or in the chancery court in the county of his 
residence, or, in the case of an applicant who is a nonresident of 
the State of Mississippi, in the chancery court of a county in 
which the applicant intends to practice. The chancery court 
shall, in termtime or in vacation, enter on the minutes of that 
court an order granting to the applicant license to practice in 
all courts in this state, upon taking by the applicant in the 
presence of the court, the oath prescribed by law, Section 

(9) Each application or filing made under this section shall 
include the social security number(s) of the applicant in 
accordance with Section 93-11-64, Mississippi Code of 1972.
SECTION 103. Section 73-5-5, Mississippi Code of 1972, is amended as follows:

73-5-5. (1) All fees and any other monies received by the board shall be deposited into the State General Fund. Expenses for the implementation and administration of this chapter shall be subject to appropriation by the Legislature for such purpose.

(2) The State Auditor shall audit the financial affairs of the board at least once a year in the same manner as for other agencies. In addition, the Governor, in his discretion, shall have the power from time to time to require an audit of the financial affairs of the board, the same to be made by the State Auditor upon request of the Governor. The Governor shall have the power to suspend any member of the board who shall be found short in any account until such time as it shall be definitely determined whether such shortage was the result of an act of dishonesty on the part of the member.

SECTION 104. Section 73-7-5, Mississippi Code of 1972, is amended as follows:

73-7-5. (1) All fees and any other monies received by the board shall be deposited into the State General Fund. Expenses for the implementation and administration of this chapter shall be subject to appropriation by the Legislature for such purpose.

(2) The State Auditor shall audit the financial affairs of the board at least once a year in the same manner as for other agencies. In addition, the Governor, in his discretion, shall have the power from time to time to require an audit of the financial affairs of the board, the same to be made by the State Auditor upon request of the Governor. The Governor shall have the power to suspend any member of the board who shall be found in default in any account until such time as it shall be determined whether such default was a result of an act of dishonesty on the part of the member.
dishonesty on the part of the member, and in the event it is found
that such default is an act of dishonesty, misfeasance or
nonfeasance on the part of the member, such member shall be
immediately removed by the Governor from office.

SECTION 105. Section 73-6-7, Mississippi Code of 1972, is
amended as follows:

73-6-7. Before entering upon the discharge of the duties of
his office, the Executive Secretary of the State Board of
Chiropractic Examiners shall present a bond, approved by the
board, to the state in the sum of Ten Thousand Dollars
($10,000.00), conditioned upon the faithful discharge of the
duties of his office. The premium for such bond shall be paid
from the State General Fund. Such bond, with the approval
of the board and oath of office endorsed thereon, shall be
deposited with the Secretary of State.

Each month, monies received by the secretary of the board
shall be paid by him into the State Treasury and deposited into
the State General Fund. Expenses of the board in carrying
out the provisions of this chapter shall be subject to
appropriation from the State General Fund.

SECTION 106. Section 73-9-43, Mississippi Code of 1972, is
amended as follows:

73-9-43. (1) The secretary or executive director shall
collect in advance all fees provided for in this chapter as
established by the board, not to exceed:

Application for dental license ....................... $ 600.00
Application for dental license through
credentials ........................................... 2,500.00
Application for dental specialty license.......... 400.00
Application for dental institutional,
teaching or provisional license ............... 600.00
Application for dental hygiene license............. 400.00
Application for dental hygiene license through
<table>
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<th>Service Description</th>
<th>Fee</th>
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<tr>
<td>Credentials</td>
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<td>Application for dental hygiene institutional, teaching or provisional license</td>
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<tr>
<td>Application for general anesthesia permit</td>
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<td>Application for I.V. sedation permit</td>
<td>400.00</td>
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<tr>
<td>Application for radiology permit</td>
<td>100.00</td>
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<td>300.00</td>
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<td>General anesthesia permit renewal</td>
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<td>I.V. sedation permit renewal</td>
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<td>Radiology permit renewal</td>
<td>75.00</td>
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<td>Penalty for delinquent renewal of dental licenses; dental specialty licenses; dental institutional, teaching and provisional licenses:</td>
<td></td>
</tr>
<tr>
<td>First month (plus renewal fee)</td>
<td>100.00</td>
</tr>
<tr>
<td>Second month (plus renewal fee)</td>
<td>150.00</td>
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<td>Penalty for delinquent renewal of dental hygiene licenses and dental hygiene institutional, teaching and provisional licenses:</td>
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<tr>
<td>First month (plus renewal fee)</td>
<td>50.00</td>
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<td>Second month (plus renewal fee)</td>
<td>75.00</td>
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<tr>
<td>Penalty for delinquent renewal of radiology permits:</td>
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<tr>
<td>First month (plus renewal fee)</td>
<td>45.00</td>
</tr>
<tr>
<td>Second month (plus renewal fee)</td>
<td>65.00</td>
</tr>
<tr>
<td>Penalty for nonnotification of change of address</td>
<td>50.00</td>
</tr>
<tr>
<td>Penalty for duplicate renewal forms and certification cards</td>
<td>50.00</td>
</tr>
<tr>
<td>Duplicate or replacement license or permit</td>
<td>40.00</td>
</tr>
</tbody>
</table>
Certification of licensure status .................. 40.00
Certified copy of license or permit ................ 40.00
Handling fee for nonsufficient funds check ....... 50.00
Requests for database information .................. 300.00
Radiology examinations administered in board’s office ........................................ 100.00
Dental and dental hygiene licensure examination manuals ........................................ 50.00
Dental and dental hygiene licensure by credentials packets ........................................ 50.00
Laws and/or regulations ............................... 50.00
Disciplinary action orders ............................ 25.00
Newsletters ........................................ 20.00

(2) The board may enact and enforce for delinquency in payment for any fees set out in this section a penalty in addition to the fee of an amount up to but not in excess of the fee. An additional fee of an amount equal to the first penalty may be assessed for each thirty (30) days, or part thereof, of delinquency. If any license or permit holder is delinquent in payment of renewal fees exceeding sixty (60) days from the initial renewal deadline as set by the board, the person shall be presumed to be no longer practicing, shall be stricken from the rolls and shall be deemed an illegal practitioner, subject to the penalties as enumerated in Section 73-9-41. In order to practice his or her profession in this state thereafter, the person may, at the discretion of the board, be considered as a new applicant and subject to examination and other licensing requirements as an original applicant.

(3) The secretary or executive director shall faithfully account for all monies received by the board. All fees and any other monies received by the board, including monetary penalties collected under Section 73-9-61, shall be deposited into the State General Fund * * * in the State Treasury _ * * *.
(4) For conducting the initial and retake examinations of applicants for licensure the secretary shall receive no more than Nine Hundred Dollars ($900.00) per day for each examination, and no other member shall receive more than Seven Hundred Dollars ($700.00) per day for each examination. The receipt of that compensation shall not entitle members of the board to receive or be eligible for any state employee group insurance, retirement or other fringe benefits. Any fees or income other than the maximum allowable for examining applicants for licensure as set out above shall be accounted for and shall be deposited into the State General Fund.

(5) * * * The payment of per diem and expense for attending board meetings shall be in addition to the compensation permitted above for examining applicants for licensure, and the per diem shall not exceed the amount provided in Section 25-3-69.

SECTION 107. Section 73-11-49, Mississippi Code of 1972, is amended as follows:

73-11-49. (1) The board is authorized to select from its own membership a chairman, vice chairman and secretary-treasurer. Election of officers shall be held at the first regularly scheduled meeting of the fiscal year.

(2) All members of the board shall be reimbursed for their necessary traveling expenses and mileage incident to their attendance upon the business of the board, as provided in Section 25-3-41, and shall receive a per diem as provided in Section 25-3-69 for every day actually spent upon the business of the board, not to exceed twenty (20) days per year unless authorized by a majority vote of the board.

(3) All monies received by the board shall be paid into the State General Fund * * *.

(4) The board shall employ an administrator of the board, who shall have complete supervision and be held responsible for the direction of the office of the board, shall have supervision
over field inspections and enforcement of the provisions of this chapter, shall have such other duties as may be assigned by the board, shall be responsible and answerable to the board. The board may employ such other clerical assistants and employees as may be necessary to carry out the provisions of this chapter, and the terms and conditions of such employment shall be determined by the board in accordance with applicable state law and rules and regulations of the State Personnel Board.

(5) The board, when it shall deem necessary, shall be represented by an assistant Attorney General duly appointed by the Attorney General of this state, and may also request and receive the assistance of other state agencies and county and district attorneys, all of whom are authorized to provide the assistance requested.

(6) The board shall have subpoena power in enforcing the provisions of this chapter.

(7) The board shall adopt and promulgate rules and regulations for the transaction of its business in accordance with the provisions of the Mississippi Administrative Procedures Law (Section 25-43-1 et seq.). No rule or regulation promulgated by the board affecting any person or agency outside the board shall be adopted, amended or repealed without a public hearing on the proposed action. The board shall give written notice at least thirty (30) days in advance of any meeting with respect to any proposed adoption, amendment or repeal of a rule or regulation of the board, in accordance with the Administrative Procedures Act, as well as notifying the duly elected presidents and secretaries of the Mississippi Funeral Directors Association and the Mississippi Funeral Directors and Morticians Association, or their successors.

(8) The board may designate the administrator to perform inspections under this chapter, may employ an individual to perform such inspections or may contract with any other individual
or entity to perform such inspections. Any individual or entity that performs such inspections shall have the right of entry into any place in which the business or practice of funeral service and/or funeral directing is carried on or advertised as being carried on, for the purpose of inspection, for the investigation of complaints coming before the board and for such other matters as the board may direct.

(9) The board shall not pass any rule or regulation pertaining to the transportation of dead bodies or requiring them to be embalmed except as required by the State Department of Health's Rule 43 or any subsequent rule adopted by the department.

SECTION 108. Section 73-13-15, Mississippi Code of 1972, is amended as follows:

73-13-15. The board shall have the power to adopt and amend all regulations and rules of procedure, not inconsistent with the Constitution and laws of this state, which may be reasonably necessary for the proper performance of its duties and the regulations of the proceedings before it. The board shall adopt and have an official seal. It shall not be required to post bond on appeals. The board shall have the further power and authority to:

(a) Establish standards of conduct and ethics;
(b) Institute proceedings in its own name;
(c) Promulgate rules restricting competitive bidding;
(d) Promulgate rules limiting or restricting advertising;
(e) Promulgate rules requiring a demonstration of continuing education;
(f) Adopt and promulgate reasonable bylaws and rules and regulations necessary or appropriate for the proper fulfillment of its duties under state laws pertaining thereto;
(g) Provide for the enforcement of and to enforce the laws of the State of Mississippi and, in particular, the
provisions of this chapter, and the bylaws, rules and regulations of the board;

(h) Provide by appropriate rules and regulations, within the provisions of this chapter, a system for taking the disciplinary actions provided for in Section 73-13-37, including the imposition of fines as provided therein; and

(i) Investigate, prosecute or initiate prosecution for violation of the laws of this state pertaining to the practices of engineering and land surveying, or matters affecting the rights and duties or otherwise related thereto.

In carrying into effect the provisions of this chapter, the board, under the hand of its president or secretary and the seal of the board may subpoena witnesses and compel their attendance, and also may require the production of books, papers, documents, etc., in any case involving the disciplinary actions provided for in Section 73-13-37 or 73-13-89 or practicing or offering to practice without registration. Any member of the board may administer oaths or affirmations to witnesses appearing before the board. If any person shall refuse to obey any subpoena so issued, or shall refuse to testify or produce any books, papers or documents, the board may present its petition to such authority as may have jurisdiction, setting forth the facts, and thereupon such authority shall, in a proper case, issue its subpoena to such person, requiring his attendance before such authority and there to testify or to produce such books, papers and documents, as may be deemed necessary and pertinent by the board. Any person failing or refusing to obey the subpoena or order of the said authority may be proceeded against in the same manner as for refusal to obey any other subpoena or order of the authority.

All fees or penalties collected by the board shall be deposited in the State Treasury into the State General Fund. All expenses for the administration of this chapter shall be paid pursuant to appropriation by the Legislature.
SECTION 109. Section 73-14-47, Mississippi Code of 1972, is amended as follows:

73-14-47. All fees and monies received by the board under this chapter shall be deposited into the State General Fund.

SECTION 110. Section 73-15-13, Mississippi Code of 1972, is amended as follows:

73-15-13. (1) All fees from examination, registration and licensure of nurses as provided for hereafter, and all monies coming into possession of the board from any source whatsoever, shall be paid to the Treasurer who shall issue receipts therefor and the same shall be deposited in the State Treasury into the State General Fund.

(2) Expenses for administration of this chapter shall be expended only pursuant to appropriation approved by the Legislature and as provided by law.

(3) The Treasurer and executive director shall execute surety bonds in a sum to be determined by the board, conditioned upon the faithful performance of their duties and upon their accounting for all monies coming into their hands. The premium for the bond shall be paid by the board funds. Funds shall not be withdrawn or expended except upon approval of the board.

SECTION 111. Section 73-17-11, Mississippi Code of 1972, is amended as follows:

73-17-11. (1) From and after July 1, 1983, in order to be eligible to be licensed as a nursing home administrator an individual must submit evidence satisfactory to the board that he or she:

(a) Is at least twenty-one (21) years of age;
(b) Is of good moral character;
(c) Is in good health;
(d) Is a high school graduate or the equivalent;
(e) For initial licensure on or after July 1, 1988, has an associate degree from an accredited institution, or at least
sixty-four (64) semester hours of college work from an accredited
institution, or at least one (1) year of supervisory or
administrative responsibilities in a licensed sub-acute or
long-term health care facility in Mississippi within the twelve
(12) months before making application; and

(f) Has successfully passed examinations administered
by the board to test his or her proficiency and basic knowledge in
the area of nursing home administration.

The board may establish the frequency of the offering of
those examinations and the contents thereof.

(2) Reciprocity shall be extended to individuals holding
licenses as nursing home administrators in other states, upon
proper application and a finding on the part of the board that (a)
the applicant possesses the basic qualifications listed in this
chapter, and (b) that the standards and requirements of the
licensing jurisdiction under which he or she holds a license are
no less stringent than those of the State of Mississippi, and (c)
that the licensing jurisdiction extends reciprocity to licensees
of the State of Mississippi under reasonable terms and conditions.

(3) The board may prescribe appropriate fees for the taking
of examinations and for the issuance of licenses. Those fees
shall be not more than Four Hundred Dollars ($400.00) for taking
the examinations and Four Hundred Fifty Dollars ($450.00) for the
issuance of a license. However, the fee for an initial license
may be prorated in proportion to the period of time from the date
of issuance and the date of biennial license renewal prescribed in
subsection (4). All licenses issued under this chapter shall be
for a maximum period of two (2) years.

(4) The board may renew licenses on July 1, 1991, and
biennially thereafter upon the payment of a fee to be established
by the board, which shall be not more than Four Hundred Fifty
Dollars ($450.00), plus any administrative costs for late payment.
(5) Each application or filing made under this section shall include the social security number(s) of the applicant in accordance with Section 93-11-64.

(6) All fees or penalties collected by the board shall be deposited in the State Treasury into the State General Fund.

SECTION 112. Section 73-19-13, Mississippi Code of 1972, is amended as follows:

73-19-13. Each member of the State Board of Optometry shall be entitled to receive per diem as authorized under Section 25-3-69 in addition to all actual, necessary expenses incurred in the discharge of official duties, including mileage as authorized by law for state officials and employees.

The secretary shall receive an annual salary, to be fixed by the board, and his necessary expenses incurred in the discharge of his official duties. The State Board of Optometry may engage the services of an attorney to assist it in the discharge of its duties on terms to be fixed by the board.

The compensation and expenses of the secretary, attorney and members of the board, and the expenses of the board necessary in carrying out the provisions of this chapter, shall be paid from the State General Fund in the State Treasury on the requisition signed by the president and secretary of the board and the warrant of the State Fiscal Officer; provided, however, that all expenditures from such General Fund shall be authorized by the Legislature and shall be subject to all applicable provisions of the state budget law.

SECTION 113. Section 73-21-113, Mississippi Code of 1972, is amended as follows:

73-21-113. All fees received by the board from examinations, licenses, permits and monetary penalties, and any other funds received by the board, shall be paid to the State Treasurer, who shall issue receipts therefor and deposit such funds in the State General Fund.
SECTION 114. Section 73-23-45, Mississippi Code of 1972, is amended as follows:

73-23-45. All fees and other monies collected or received by the board shall be paid into the State General Fund in the State Treasury. Disbursement of monies appropriated by the Legislature for implementation of this chapter shall be made only upon warrants issued by the State Fiscal Officer upon requisitions signed by the treasurer of the board. The financial records of the board shall be audited annually by the State Auditor.

SECTION 115. Section 73-25-9, Mississippi Code of 1972, is amended as follows:

73-25-9. Every person who shall apply for license to practice medicine shall, before he will be entitled to be examined, pay a fee to be set by the State Board of Medical Licensure, not to exceed Two Hundred Fifty Dollars ($250.00). In addition to fees for examination as provided for above, the State Board of Medical Licensure is authorized to charge applicants an amount equivalent to the cost to the State Board of Medical Licensure of purchasing and administering any national examinations approved by the Federation of State Medical Boards. All fees and penalties collected by the board shall be deposited into the State General Fund in the State Treasury. All expenses for the administration of this chapter shall be pursuant to appropriation by the Legislature.

SECTION 116. Section 73-27-12, Mississippi Code of 1972, is amended as follows:

73-27-12. (1) The license of every person licensed to practice podiatry in the State of Mississippi shall be renewed annually. On or before May 1 of each year, the board shall mail an application for renewal of license to every podiatrist to whom a license was issued or renewed during the current licensing year. The applicant shall complete the application and return it to the
board before June 30 with the renewal fee of an amount established by the board, but not to exceed Two Hundred Dollars ($200.00), a portion of which fee shall be used to support a program to aid impaired podiatrists. Upon receipt of the application and fee, the board shall verify the accuracy of the application and issue to applicant a certificate of renewal for the ensuing year, beginning July 1 and expiring June 30 of the succeeding calendar year. That renewal shall render the holder thereof a legal practitioner as stated on the renewal form.

(2) Any podiatrist practicing in Mississippi who allows his license to lapse by failing to renew the license as provided in subsection (1) may be reinstated by the board on satisfactory explanation for the failure to renew, by completion of a reinstatement form, and upon payment of the renewal fee for the current year, and shall be assessed a fine of Twenty-five Dollars ($25.00) plus an additional fine of Five Dollars ($5.00) for each month thereafter that the license renewal remains delinquent.

(3) Any podiatrist not practicing in Mississippi who allows his license to lapse by failing to renew the license as provided in subsection (1) may be reinstated by the board on satisfactory explanation for the failure to renew, by completion of a reinstatement form and upon payment of the arrearages for the previous five (5) years and the renewal fee for the current year.

(4) Any podiatrist who allows his license to lapse shall be notified by the board within thirty (30) days of such lapse.

(5) Any person practicing as a licensed podiatrist during the time his license has lapsed shall be considered an illegal practitioner and shall be subject to penalties set forth in Section 73-27-17, provided he has not submitted the required reinstatement form and fee within fifteen (15) days after notification by the board of the lapse.

(6) Any podiatrist practicing in the State of Mississippi whose license has lapsed and is deemed an illegal practitioner...
under subsection (5) of this section may petition the board for reinstatement of his license on a retroactive basis, if the podiatrist was unable to meet the June 30 deadline due to extraordinary or other legitimate reasons, and retroactive reinstatement of licensure shall be granted or may be denied by the board only for good cause. Failure to advise the board of change of address shall not be considered a basis for reinstatement.

(7) Fees collected under the provisions of this section shall be deposited into the State General Fund. All expenses of administration shall be from funds appropriated by the Legislature.

SECTION 117. Section 73-29-23, Mississippi Code of 1972, is amended as follows:

73-29-23. The fee to be paid for an original polygraph examiner's license is Fifty Dollars ($50.00).

The fee to be paid for an internship license is Thirty Dollars ($30.00).

The fee to be paid for the issuance of a duplicate polygraph examiner's license is Ten Dollars ($10.00).

The fee to be paid for a polygraph examiner's renewal license is Fifty Dollars ($50.00).

The fee to be paid for the extension or renewal of an internship license is Twenty-five Dollars ($25.00).

The fee to be paid for a duplicate internship license is Ten Dollars ($10.00).

The fees required by this chapter may be paid by the governmental agency employing the examiner.

All fees collected by the board shall be deposited into the State General Fund in the State Treasury. All expenses for the administration of this chapter shall be paid pursuant to legislative appropriation.
SECTION 118. Section 73-30-5, Mississippi Code of 1972, is amended as follows:

73-30-5. (1) There is hereby established the Mississippi State Board of Examiners for Licensed Professional Counselors which shall consist of five (5) members, one (1) member from each of the five (5) congressional districts of Mississippi, who shall be appointed by the Governor with the advice and consent of the Senate. A list shall be provided to the Governor by the Mississippi Counseling Association from which the Governor may choose board members. At least two (2) names shall be included from each congressional district. Such appointments shall be made initially within sixty (60) days of the submission of the list of qualified counselors by the Mississippi Counseling Association. Thereafter, all vacancies occurring on the board shall be filled by the Governor within sixty (60) days after the vacancy occurs. The Mississippi Counseling Association shall provide a list of suggested board members for each vacancy.

(2) The board shall consist of five (5) licensed counselors, three (3) of whom are primarily engaged as licensed counselors in private or institutional practice and two (2) who are primarily engaged in teaching, training or research in counseling at the corporate or university level. All members shall be qualified electors of the State of Mississippi.

(3) The initial appointments to the board shall be for staggered terms, to be designated by the Governor at the time of appointment as follows: two (2) members to serve for three (3) years, two (2) members to serve for two (2) years, and one (1) member to serve for one (1) year. Thereafter, all terms shall be for three (3) years. No board member shall succeed himself without waiting a period of three (3) years after having served one (1) full three-year term.

(4) There shall be appointed to the board no more than one (1) person who is employed by, or receives compensation from, any
one (1) institution, organization or partnership at the time of appointment.

(5) Board members shall be reimbursed for necessary and ordinary expenses and mileage incurred while performing their duties as members of the board, at the rate authorized for public employees, from appropriation approved by the Legislature.

(6) All fees collected by the board shall be deposited into the State General Fund in the State Treasury.

SECTION 119. Section 73-31-9, Mississippi Code of 1972, is amended as follows:

73-31-9. (1) All fees from applicants seeking licensing under this chapter and all license renewal fees received under this chapter shall be nonrefundable.

(2) The board shall charge an application fee to be determined by the board but not to exceed Three Hundred Dollars ($300.00) to applicants for licensing, and shall charge the applicant for the expenses incurred by the board for examination of the applicant.

(3) Every licensed psychologist in this state shall annually pay to the board a fee determined by the board but not to exceed Three Hundred Dollars ($300.00); and the executive secretary shall thereupon issue a renewal of the license for a term of one (1) year. The license of any psychologist who shall fail to renew during the month of July in each and every year shall lapse; the failure to renew the license, however, shall not deprive said psychologist of the right of renewal thereafter. Such lapsed license may be renewed within a period of two (2) years after such lapse upon payment of all fees in arrears. A psychologist wishing to renew a license which has been lapsed for more than two (2) years shall be required to reapply for licensure.

(4) On July 1, 1993, and every odd numbered year thereafter, no psychologist license shall be renewed unless the psychologist
shows evidence of a minimum of twenty (20) clock hours of continuing education activities approved by the board.

(5) All fees and any other monies received by the board shall be deposited in the State General Fund. The implementation and administration of this chapter shall be subject to appropriation by the Legislature for such purpose. Disbursements from the appropriated funds shall be made by the State Treasurer only upon warrants issued by the State Fiscal Officer upon requisitions signed by the chairman or executive secretary of the board. The State Auditor shall audit the financial affairs of the board at least once a year in the same manner as for other agencies.

This section shall stand repealed from and after July 1, 2011.

SECTION 120. Section 73-33-8, Mississippi Code of 1972, is amended as follows:

73-33-8. All fees from examinations, certificates and licenses by the Board of Public Accountancy, as established by Section 73-33-3 et seq., and any other funds received by said board shall be paid to the State Treasurer, who shall issue receipts therefor and who shall deposit such funds in the State General Fund.

SECTION 121. Section 73-35-19, Mississippi Code of 1972, is amended as follows:

73-35-19. All fees charged and collected under this chapter shall be paid by the administrator at least once a week, accompanied by a detailed statement thereof, into the Treasury of the state to the State General Fund. The Legislature may appropriate funds for the use of the commission in carrying out the provisions of this chapter including the payment of salaries and expenses, printing an annual directory of licensees, and for educational purposes. Maintenance of a searchable, internet-based
web site shall satisfy the requirement for publication of a
directory of licensees under this section.

**SECTION 122.** Section 73-36-17, Mississippi Code of 1972, is
amended as follows:

73-36-17. Each member of the board shall receive per diem
compensation as authorized by Section 25-3-69, and shall be
reimbursed for such other expenses at the same rate and under the
same conditions as provided for public officers and employees in
Section 25-3-41. The board shall pay for all expenses incurred by
the board, including clerical help as may be needed, if itemized
statements of the expenses are first approved by order of the
board entered on its minutes. The board shall not expend in any
fiscal year more monies than the amount of fees collected. All
fees shall be paid to the secretary of the board and the secretary
shall deposit all monies received under this chapter into the
State General Fund. * * * All expenditures from such appropriated
funds shall be by requisition to the Executive Director of the
Department of Finance and Administration and signed by the board
chairman. The secretary of the board shall be under a surety bond
in the penal sum of Five Thousand Dollars ($5,000.00) with a
surety company authorized to do business in this state, the bond
to be conditioned for the faithful performance of his duties, and
the fee shall be paid by the board.

**SECTION 123.** Section 73-38-36, Mississippi Code of 1972, is
amended as follows:

73-38-36. All fees collected by the State Board of Health
under this chapter and any penalties collected by the board for
violations of this chapter shall be deposited into the State
General Fund * * *.

**SECTION 124.** Section 73-39-7, Mississippi Code of 1972, is
amended as follows:

73-39-7. (1) There shall be no obligation on the part of
the state for the payment of any money as salary or otherwise to
any member of the board, but the compensation and expenses of said board shall be paid out of funds appropriated from the State General Fund. The members of the board shall receive as compensation for their services the sum of Forty Dollars ($40.00) for each day in actual service of said board and, in addition, their expenses incident to the meeting of the board. * * *

(2) All fees and other monies received by the secretary-treasurer of the board shall be deposited into the State General Fund. * * * The implementation and administration of this chapter shall be subject to appropriation by the Legislature for such purpose. * * * Disbursements from appropriated funds shall be made by the State Treasurer only upon warrants issued by the State Fiscal Officer upon requisitions signed by the president or secretary-treasurer of the board. * * * The State Auditor shall audit the financial affairs of the board and the transactions involving the special fund at least once a year in the same manner as for other special fund agencies.

(3) The board is authorized to employ such personnel and incur such expense as may be necessary for the performance of its duties and the enforcement of this chapter including expenses for the promotion of education and standards of veterinary medicine through institutes, conferences, educational programs or such other means as may result in improved services.

SECTION 125. Section 73-57-29, Mississippi Code of 1972, is amended as follows:

73-57-29. All fees established by the board under this chapter shall be set in such an amount as is necessary to reimburse the state for the cost of services rendered, not to exceed a biennial sum of Two Hundred Fifty Dollars ($250.00) to be paid by any individual. Fees received by the board and monies collected under this chapter shall be deposited in the State Treasury to the credit of the State General Fund. Expenses
incurred in the performance of this chapter shall be paid in accordance with the accounting laws of the state.

SECTION 126. Section 75-74-19, Mississippi Code of 1972, is amended as follows:

75-74-19. All fees collected by the State Board of Health under this chapter and any penalties collected by the board for violations of this chapter shall be deposited into the State General Fund.

SECTION 127. Section 75-75-114, Mississippi Code of 1972, is amended as follows:

75-75-114. All funds received by the Mississippi Athletic Commission, as established by Section 75-75-103 et seq., from any source authorized by statute shall be paid to the State Treasurer, who shall issue receipts therefor and who shall deposit such funds in the State General Fund.

SECTION 128. Section 77-1-27, Mississippi Code of 1972, is amended as follows:

77-1-27. All commission employees provided for in this chapter, and the reasonable and necessary expenses of the administration of the duties imposed on the commission by the Motor Carrier Regulatory Law of 1938, shall be paid out of the appropriations made from the State General Fund to defray the expenses of the commission, upon requisitions and warrants in the same manner provided by law for the disbursements of appropriations for the commission. An itemized account shall be kept of all receipts and expenditures and shall be reported to the Legislature by the commission.

SECTION 129. Section 77-3-8, Mississippi Code of 1972, is amended as follows:

77-3-8. (1) There is established in the commission a Public Service Commission staff, which staff shall be a unit, remain as a unit therein, and be responsive to the commission. The Public Service Commission staff shall consist of a sufficient number of
professional, administrative, technical, clerical and other personnel as may be necessary for the staff to perform its duties and responsibilities as hereinafter provided. All such personnel of the Public Service Commission staff shall be recommended by the executive secretary and hired or rejected by the commission. Personnel shall be dismissed only for cause in accordance with the rules and regulations of the State Personnel Board. The personnel of the Public Service Commission staff shall be compensated and reimbursed for their actual and necessary expenses, including food, lodging and travel, by the commission from the State General Fund pursuant to appropriation by the Legislature, and as authorized by Section 25-3-41. The Public Service Commission staff shall be responsible for gathering and analyzing information relating to all matters within the authority of the commission.

(2) The State Personnel Board shall establish and maintain entry-level salaries sufficiently competitive to attract competent, qualified applicants for the specialized skills and positions required by this section without regard to the salaries paid the commissioners and notwithstanding any other provisions of law to the contrary. The State Personnel Board shall authorize, where necessary, a range of salaries within which salary negotiations may be conducted for those positions for which specific knowledge, skills and abilities are set forth herein.

(3) The Public Service Commission staff shall perform such duties as are assigned to them by the commission.

SECTION 130. Section 77-3-87, Mississippi Code of 1972, is amended as follows:

77-3-87. All reasonable and necessary expenses of the administration of the duties imposed on the Public Utilities Staff and on the commission by Title 77, Mississippi Code of 1972, excluding the reasonable and necessary expenses of the administration and enforcement by the commission of the laws of this state pursuant to Chapters 7 and 9 of Title 77, Mississippi

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Code of 1972, shall be provided from the State General Fund pursuant to appropriation by the Legislature. There is hereby levied a tax upon (a) all utilities, the rates of which are subject to regulation by the provisions of this chapter and upon (b) all utilities not subject to such rate regulation which furnish to the ultimate consumer utility services of the type described by subparagraph (i) of paragraph (d) of Section 77-3-3 and otherwise subject to regulation by the provisions of this chapter, such levy to be effective on the first day of each year and to be calculated as follows: The rate of the tax shall be one hundred sixty-four thousandths of one percent (164/1000 of 1%) per year, of the gross revenues from the intrastate operations of the utilities taxed under this section. The rate of the tax for electric power associations and rural electrification authorities shall be ninety thousandths of one percent (90/1000 of 1%) per year of the gross revenues from the intrastate operations of electric power associations and rural electrification authorities taxed under this section. The sum of all taxes levied by this section shall not exceed the total legislative appropriation of monies from the State General Fund for the support of the Public Utilities Staff for the ensuing fiscal year. The commission and the Executive Director of the Public Utilities Staff shall certify to the State Tax Commission the amount of legislative appropriations of monies for the regulation of utilities. The State Tax Commission shall adjust the tax rates on a pro rata basis to generate the necessary revenues established by such legislative appropriations. Each utility which is subject to the tax levied by this section shall file a statement of its gross revenue by April 1 of each year showing the gross revenue for the preceding year's operation. These statements of gross revenue shall be filed with the State Tax Commission on forms prescribed and furnished by the State Tax Commission. The State Tax Commission shall file a copy of these statements of gross revenue.
with the Public Utilities Staff and the commission. The State Tax Commission shall calculate the amount of tax to be paid by each of the utilities and shall submit a statement thereof to the respective utilities, and the amount shown due in the statements to the utilities shall be paid by them within thirty (30) days thereafter to the State Tax Commission. The State Tax Commission shall furnish the Public Utilities Staff and the commission with an itemized list showing gross and net revenues, assessments, tax collections and other related information for the respective utilities. The State Tax Commission shall pay these funds into the State Treasury on the same day collected to the credit of the State General Fund.

All administrative provisions of the Mississippi Sales Tax Law, including those which fix damages, penalties and interest for nonpayment of taxes and for noncompliance with the provisions of such chapter, and all other duties and requirements imposed upon taxpayers, shall apply to all persons liable for taxes under the provisions of this chapter, and the Tax Commissioner shall exercise all the power and authority and perform all the duties with respect to taxpayers under this chapter as are provided in the Mississippi Sales Tax Law except where there is a conflict, then the provisions of this chapter shall control. The term "gross revenue" as used in this section is the total amount of all revenue derived by each of the utilities from its intrastate operations, which are subject to rate regulation under the provisions of this chapter or which constitute utility services of the type described by subparagraph (i) of paragraph (d) of Section 77-3-3 and which are regulated by this chapter and furnished to ultimate consumers. The State Tax Commission is hereby authorized to use all tax returns of any utilities available to it and to make audits as may be deemed necessary of all records of utilities in order to correctly determine the amount of such gross revenue.
All proceeds of the above-mentioned tax are hereby allocated to the Public Utilities Staff and to the commission in the manner provided in this section for the purpose of this chapter.

Each utility subject to the provisions of this section shall be allowed to recover, through the use of a rate adjustment clause or rider, the total amount of taxes paid by the utility pursuant to this section for the reasonable and necessary expenses of the commission and the Public Utilities Staff.

SECTION 131. Section 77-3-89, Mississippi Code of 1972, is amended as follows:

77-3-89. * * * All expenses of the commission authorized by this article, or any other act of the Legislature, shall be paid by the State Treasurer from the State General Fund from funds appropriated by the Legislature upon warrants issued by the State Fiscal Officer, which warrants shall be issued upon requisition signed by the chairman of the commission and countersigned by one (1) of the commissioners. Said requisition shall show upon its face the purpose for which the payment is being made by reference to the minute book in which such payment was authorized. It shall be unlawful for any person to withdraw any money from such funds other than by requisition issued as herein provided. A record of all requisitions issued by the commission showing to whom, for what purpose, and date issued, shall be placed upon the minute books of the commission and shall become a part of the official record of the commission.

The books and accounts of the commission shall be audited at the end of each fiscal year, and at any other time deemed necessary, by the State Auditor and a copy of such audits shall be furnished to the Governor and the commission. The State Auditor may prescribe such further accounting procedure as he deems necessary for the withdrawal of funds by the commission * * *.

All requisitions drawn in compliance with this article shall be honored by the State Auditor and the funds disbursed in accordance
therewith. The commission shall file a report at each regular
session of the Legislature showing the expenditure of all funds by
the commission.

***

SECTION 132. Section 77-7-55, Mississippi Code of 1972, is
amended as follows:

77-7-55. Upon the filing of an application for a certificate
of convenience and necessity, the applicant shall deposit with the
commission as a fee, the sum of Fifty Dollars ($50.00), and for
the transfer, sale, assignment or lease of such certificate, the
sum of Fifty Dollars ($50.00), and for the issuance of a duplicate
certificate, the sum of Two Dollars ($2.00).

Upon the filing of an application for a permit as a contract
carrier, the applicant shall deposit with the commission as a fee
for the issuance thereof, the sum of Fifty Dollars ($50.00), and
for the issuance of a duplicate permit, the sum of Two Dollars
($2.00).

All of the fees provided for by this section shall be paid by
the commission into the State Treasury to be there placed in the
State General Fund. The fees herein provided for respecting
applications for certificates, permits and for the approval of
sale, transfer, lease or assignment may not be returned to an
applicant after the application has been processed.

SECTION 133. Section 77-7-339, Mississippi Code of 1972, is
amended as follows:

77-7-339. The salary of the chief enforcement officer and
the inspectors, and the reasonable and necessary expenses of such
employees and the administration of the duties imposed on the
commission by this chapter, shall be paid out of the State General
Fund, upon requisition and warrants in the same manner
provided by law for the disbursements of appropriations for the
commission. An itemized account shall be kept of all receipts and
Section 134. Section 77-9-489, Mississippi Code of 1972, is amended as follows:

77-9-489. The salaries of all employees authorized to enforce the provisions of the railroad laws, and the reasonable and necessary expenses of such employees, shall be paid out of the State General Fund in the State Treasury pursuant to appropriation by the Legislature upon the requisition and warrant in the manner provided by law. An itemized account shall be kept of all receipts and expenditures and reported to the Legislature by the commission.

Section 135. Section 77-9-493, Mississippi Code of 1972, is amended as follows:

77-9-493. All reasonable and necessary operating expenses of the administration of the duties imposed by law upon the Mississippi Transportation Commission, including the salaries of personnel, in its regulation and supervision of railroad companies operating within the State of Mississippi, shall be provided from the State General Fund from funds appropriated by the Legislature. There is hereby levied the following tax: The amount of said tax is the sum of Two Hundred One Thousand Dollars ($201,000.00) per year. Such tax shall be prorated by the State Tax Commission among the railroad companies which are subject to the tax levied by this section each year, according to the railroad track miles of each of such railroad company operated during the calendar year preceding the assessment. Each railroad company which is subject to the tax levied by this section shall file a statement of such railroad track miles by April 1 of each year showing the railroad track miles operated in the preceding year's operation. "Railroad track miles" means the miles of road of the railroad system within this state. These statements of railroad track miles shall be filed with the commission and a copy thereof filed with the State
calculate the pro rata amount of tax to be paid by each of said railroad companies in order to provide the total amount above stated and shall thereupon submit a statement thereof to the respective railroad companies and the amounts shown due in such statements to the respective railroad companies shall be paid by the respective railroad companies within thirty (30) days thereafter to the State Tax Commission. The State Tax Commission shall pay such funds into the State Treasury on the same day collected to the credit of the State General Fund.

All administrative provisions of the Mississippi Sales Tax Law, including those which fix damages, penalties and interest for nonpayment of taxes and for noncompliance with the provisions of such chapter, and all other duties and requirements imposed upon taxpayers, shall apply to all persons liable for taxes under the provisions of this chapter, and the Tax Commissioner shall exercise all the power and authority and perform all the duties with respect to taxpayers under this chapter as are provided in the Mississippi Sales Tax Law except where there is a conflict, then the provisions of this chapter shall control. The Mississippi Transportation Commission and the State Tax Commission are hereby authorized to use all tax returns of any such railroad companies available to them and to make such audits as may be deemed necessary of any and all records of such railroad companies in order to correctly determine the amount of railroad track miles. It shall be the duty of the Department of Finance and Administration to advise the commission of the amount of money on hand from time to time. All expenses of the Mississippi Transportation Commission in its regulation and supervision of railroad companies, including salaries of personnel, shall be paid by the State Treasurer upon warrants issued by the Department of Finance and Administration. Said warrants shall be issued upon requisition signed by the executive secretary or the chairman and
said requisition shall show upon its face the purpose for which the payment is being made, by reference to the purchase order and/or invoice number and objective code. It shall be unlawful for any person to withdraw any money from such funds other than by requisition issued as herein provided. A record of all requisitions issued by the Mississippi Transportation Commission showing to whom, for what purpose, and date issued, shall be placed upon the minute books of the commission and shall become a part of the official record of said commission.

The books and accounts of the Mississippi Transportation Commission shall be audited at the end of each fiscal year, and at any other time deemed necessary, by the State Auditor and a copy of such audits shall be furnished to the Governor and the Mississippi Transportation Commission. The State Auditor may prescribe such further accounting procedure as he deems necessary for the withdrawal of funds by the said commission. All requisitions drawn in compliance with this section shall be honored by the Department of Finance and Administration and the funds disbursed in accordance therewith. The Mississippi Transportation Commission shall file a report at each regular session of the Legislature showing the expenditure of all funds by the Mississippi Transportation Commission. In the event the funds provided by said tax exceed the amount necessary for the purposes of this section at the end of each year, the Mississippi Transportation Commission shall certify the amount which the said commission estimates will be necessary for the commission for the next year to the State Tax Commission, and the State Tax Commission shall reduce the tax imposed to such amount for the next year and shall collect the proportionate amount thereof as above provided.

SECTION 136. Section 77-11-201, Mississippi Code of 1972, is amended as follows:
77-11-201. All reasonable and necessary operating expenses of the administration of the duties imposed by law upon the Public Service Commission, including the salaries of personnel, in its regulation, inspection and supervision of municipally owned and/or operated gas utilities operating within the State of Mississippi shall be provided from funds appropriated therefor from the State General Fund. There is hereby levied a tax. The amount of said tax is the sum of Twenty-five Thousand Dollars ($25,000.00) per year which shall be prorated by the State Tax Commission among the municipally owned and/or operated gas utilities which are subject to the tax levied by this section each year, according to the gross revenue of each of such utilities from their intrastate operation during the calendar year preceding the assessment. Each utility which is subject to the tax levied by this section shall file a statement of such gross revenue by April 1 of each year showing the gross revenue for the preceding year's operation. These statements of gross revenue shall be filed with the commission and a copy thereof filed with the State Tax Commission. The State Tax Commission shall thereupon calculate the pro rata amount of tax to be paid by each of said utilities in order to provide the total amount above stated and shall thereupon submit a statement thereof to the respective utilities and the amount shown due in such statements to the respective utilities shall be paid by the respective utilities within thirty (30) days thereafter to the State Tax Commission. The State Tax Commission shall pay such funds into the State Treasury on the same day collected to the credit of the State General Fund. All administrative provisions of the Mississippi Sales Tax Law, including those which fix damages, penalties and interest for nonpayment of taxes and for noncompliance with the provisions of such chapter, and all other duties and requirements imposed upon taxpayers, shall apply to all persons liable for taxes under the provisions of this chapter, and the Tax Commissioner shall exercise all the power and authority
and perform all the duties with respect to taxpayers under this chapter as are provided in the Mississippi Sales Tax Law except where there is a conflict, then the provisions of this chapter shall control. The term "gross revenue" as used in this section shall be deemed to be the total amount of all revenue derived by each of such utilities from its intrastate operations and the State Tax Commission is hereby authorized to make such audits as may be deemed necessary of any and all records of such utilities in order to correctly determine the amount of such gross revenue.

It shall be the duty of the Department of Finance and Administration to advise the commission of the amount of money on hand from time to time. All expenses of the commission authorized by this section or any other act of the Legislature shall be paid by the State Treasurer upon warrants issued by the Department of Finance and Administration, which warrants shall be issued upon requisition signed by the chairman of the commission and countersigned by one (1) of the commissioners, and said requisition shall show upon its face the purpose for which the payment is being made by reference to the minute book in which such payment was authorized. It shall be unlawful for any person to withdraw any money other than by requisition issued as provided herein. A record of all requisitions issued by the commission showing to whom, for what purpose, and date issued shall be placed upon the minute books of the commission and shall become a part of the official records of the commission.

The books and accounts of the commission shall be audited at the end of each fiscal year, and at any other time deemed necessary, by the State Auditor and a copy of such audits shall be furnished to the Governor and the commission. The State Auditor may prescribe such further accounting procedure as he deems necessary for the withdrawal of funds by the commission from the State General Fund. All requisitions drawn in compliance with this section shall be honored by the Department of Finance and Administration.
Administration and the funds disbursed in accordance therewith. The commission shall file a report at each regular session of the Legislature showing the expenditure of all funds by the commission. All proceeds of the above-mentioned tax are hereby allocated to the commission for the purpose of this section. In the event the funds provided by said tax exceed the amount necessary for the purposes of this section at the end of any fiscal year, the commission shall certify the amount which the commission estimates will be necessary for the commission for each fiscal year to the State Tax Commission, and the State Tax Commission shall reduce the tax hereby imposed to such amount for the next fiscal year and shall collect the proportionate amount thereof as above provided.

SECTION 137. Section 83-2-33, Mississippi Code of 1972, is amended as follows:

All property and casualty insurance companies doing business in this state shall contribute annually, at such times as the Insurance Commissioner shall determine, in proportion to their gross premiums collected within the State of Mississippi during the preceding year, to the State General Fund. The commissioner is hereby authorized to employ such actuarial and other assistance as shall be necessary to carry out the duties of the department; and such employees shall be under the authority and direction of the Insurance Commissioner. The amount to be contributed annually to the State General Fund shall be fixed each year by the Insurance Commissioner at a percentage of the gross premiums so collected during the preceding year. However, a minimum assessment of One Hundred Dollars ($100.00) shall be charged to each licensed property and casualty insurance company regardless of the gross premium amount collected during the preceding year.
The total contributions collected for the State General Fund shall not exceed the sum of Seven Hundred Fifty Thousand Dollars ($750,000.00) in each fiscal year.

SECTION 138. Section 83-2-35, Mississippi Code of 1972, is amended as follows:

83-2-35. (1) This section applies to all forms of property and casualty insurance on risks or operations in this state by any insurer authorized to do business in this state, except:

(a) Accident and health;
(b) Ocean marine insurance;
(c) Reinsurance;
(d) Aircraft liability and aircraft hull insurance;
(e) Title insurance;
(f) Credit accident and health insurance.

(2) All such insurers shall pay to the Commissioner of Insurance a fee of Fifteen Dollars ($15.00) for each form or rate filing filed with the commissioner. The commissioner shall pay such fees into the State General Fund.

SECTION 139. Section 83-5-72, Mississippi Code of 1972, is amended as follows:

83-5-72. All life, health and accident insurance companies and health maintenance organizations doing business in this state shall contribute annually, at such times as the Insurance Commissioner shall determine, in proportion to their gross premiums collected within the State of Mississippi during the preceding year, to the State General Fund. The commissioner is hereby authorized to employ such actuarial and other assistance as shall be necessary to carry out the duties of the department; and the employees shall be under the authority and direction of the Insurance Commissioner. The amount to be contributed annually to the State General Fund shall be fixed each year by the Insurance Commissioner at a percentage of the gross premiums so collected during the preceding year. However, a minimum...
assessment of One Hundred Dollars ($100.00) shall be charged each
licensed life, health and accident insurance company regardless of the gross premium amount collected during the preceding year.
The total contributions collected for the State General Fund shall not exceed the sum of Seven Hundred Fifty Thousand Dollars ($750,000.00) in each fiscal year.

SECTION 140. Section 83-5-73, Mississippi Code of 1972, is amended as follows:

83-5-73. The commissioner shall collect and pay into the State General Fund the following fees: for certificate of authority to each general or district agent or manager, Fifteen Dollars ($15.00); for certificate of authority to each local or canvassing agent, Ten Dollars ($10.00); for filing and examining statement preliminary to admission, One Thousand Dollars ($1,000.00); for filing and auditing annual statement, Five Hundred Dollars ($500.00); for filing any other paper required by law, Twenty-five Dollars ($25.00); for continuing education courses or programs filed by the providers for approval, Twenty-five Dollars ($25.00); for each certification company licensed status, Twenty Dollars ($20.00); for each seal when required, Ten Dollars ($10.00); for service of process on him as attorney, Twenty-five Dollars ($25.00).

SECTION 141. Section 83-9-3, Mississippi Code of 1972, is amended as follows:

83-9-3. (1) No policy of accident and sickness insurance shall be delivered or issued for delivery to any person in this state unless:

(a) The entire money and other considerations therefor are expressed therein; and

(b) The time at which the insurance takes effect and terminates is expressed therein; and

(c) It purports to insure only one (1) person, except that a policy may insure, originally or by subsequent amendment,
upon the application of an adult member of a family who shall be
deeled the policyholder, any two (2) or more eligible members of
that family, including husband, wife, dependent children or any
children under a specified age which shall not exceed nineteen
(19) years, and any other person dependent upon the policyholder;
and

(d) The style, arrangement and overall appearance of
the policy give no undue prominence to any portion of the text,
and unless every printed portion of the text of the policy and of
any endorsements or attached papers is plainly printed in
lightfaced type of a style in general use, the size of which shall
be uniform and not less than ten-point with a lowercase unspaced
alphabet length not less than one hundred and twenty-point (the
"text" shall include all printed matter except the name and
address of the insurer, name or title of the policy, the brief
description if any, and captions and subcaptions); and

(e) The exceptions and reductions of indemnity are set
forth in the policy and, except those which are set forth in
Section 83-9-5, are printed, at the insurer's option, either with
the benefit provision to which they apply, or under an appropriate
caption such as "Exceptions," or "Exceptions and Reductions,"
provided that if an exception or reduction specifically applies
only to a particular benefit of the policy, a statement of such
exception or reduction shall be included with the benefit
provision to which it applies; and

(f) Each such form, including riders and endorsements,
shall be identified by a form number in the lower left-hand corner
of the first page thereof; and

(g) It contains no provision purporting to make any
portion of the charter, rules, constitution or bylaws of the
insurer a part of the policy unless such portion is set forth in
full in the policy, except in the case of the incorporation of, or
reference to, a statement of rates or classification of risks, or short-rate table filed with the commissioner.

(2) No individual or group policy covering health and accident insurance (including experience-rated insurance contracts, indemnity contracts, self-insured plans and self-funded plans), or any group combinations of these coverages, shall be issued by any commercial insurer doing business in this state which, by the terms of such policy, limits or excludes payment because the individual or group insured is eligible for or is being provided medical assistance under the Mississippi Medicaid Law. Any such policy provision in violation of this section shall be invalid.

(3) If any policy is issued by an insurer domiciled in this state for delivery to a person residing in another state, and if the official having responsibility for the administration of the insurance laws of such other state shall have advised the commissioner that any such policy is not subject to approval or disapproval by such official, the commissioner may, by ruling, require that such policy meet the standards set forth in subsection (1) of this section and in Section 83-9-5.

(4) The commissioner shall collect and pay into the State General Fund the following fees for services provided under this section:

<table>
<thead>
<tr>
<th>FORM</th>
<th>FEE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Each individual policy contract, including revisions</td>
<td>$15.00</td>
</tr>
<tr>
<td>Each group master policy or contract, including revisions</td>
<td>15.00</td>
</tr>
<tr>
<td>Each rider, endorsement or amendment, etc</td>
<td>10.00</td>
</tr>
<tr>
<td>Each insurance application where written application is required and is to be made a part of the policy or contract</td>
<td>10.00</td>
</tr>
<tr>
<td>Each questionnaire</td>
<td>7.00</td>
</tr>
<tr>
<td>Charge for resubmission where payment is not included</td>
<td></td>
</tr>
</tbody>
</table>
SECTION 142. Section 83-19-21, Mississippi Code of 1972, is amended as follows:

83-19-21. If it appears that the requirements of the law herein have been complied with, the commissioner shall collect a fee of Two Hundred Dollars ($200.00), to be paid into the State General Fund, and shall certify the fact and his approval of the articles of association, by endorsement thereon. The commissioner shall also collect a fee of Fifty Dollars ($50.00) for any amendment filed thereon and such fee shall be deposited into the State General Fund.

SECTION 143. Section 83-21-1, Mississippi Code of 1972, is amended as follows:

83-21-1. No foreign insurance, indemnity or guaranty company or other insurer shall be admitted and authorized to do business in this state until:

(a) It shall deposit with the Commissioner of Insurance a certified copy of its charter or deed of settlement, and shall pay for the filing of such document the sum of One Thousand Dollars ($1,000.00) and a statement of its financial condition and business in such form and detail as he may require, signed and sworn to by its president and secretary or other proper officer.

(b) It shall satisfy the commissioner that it is fully and legally organized under the laws of its state or government to do the business it proposes to transact; and such capital or net assets are well invested and immediately available for the payment of losses in this state, and that it insures on any single hazard a sum no larger than one-tenth (1/10) of its net assets.

(c) It shall, by a duly executed instrument filed in his office, constitute and appoint the Commissioner of Insurance, and his successor, its true and lawful attorney, upon whom all process in any action or legal proceeding against it may be served.
served, and therein shall agree that any process against it which
may be served upon its attorney shall be of the same force and
validity as if served on the company, and the authority thereof
shall continue in force irrevocable so long as any liability of
the company remains outstanding in this state. The service of
such process shall be made by leaving a copy of the same in the
hands or office of the commissioner. Copies of such instrument
certified by the commissioner shall be deemed sufficient evidence
thereof, and service upon such attorney shall be deemed sufficient
service upon the principal.

(d) It shall appoint as its agent or agents in this
state some resident or residents thereof, other than the
commissioner; such appointment to be made in writing, signed by
the president and secretary or manager or general agent, and filed
in the office of the commissioner, authorizing the agent to
acknowledge service of process for and on behalf of the company,
consenting that service of process on the agent shall be as valid
as if served upon the company, according to the laws of this
state, and waiving all claims of error by reason of such service.

(e) It shall obtain from the commissioner a certificate
that it has complied with the laws of the state and is authorized
to make contracts of insurance.

(f) Such fees collected by the commissioner shall be
deposited in the State General Fund • • •.

SECTION 144. Section 83-37-29, Mississippi Code of 1972, is
amended as follows:

83-37-29. Any person, firm, association or corporation
engaging in the business herein described without first having
complied with the provisions hereof, or any person who shall
knowingly make any false statement in the reports required by this
chapter as determined by the Commissioner of Insurance after
written notice and hearing, shall be assessed a penalty for each
violation of not less than Two Hundred Fifty Dollars ($250.00) nor
more than Five Hundred Dollars ($500.00), and in addition thereto
shall forfeit the license to do business in this state. Funds
from such penalties shall be deposited with the State Treasurer to
be placed in the State General Fund.

SECTION 145. Section 89-12-37, Mississippi Code of 1972, is
amended as follows:

89-12-37. (1) All funds received under the provisions of
this chapter shall forthwith be deposited by the Treasurer in the
State General Fund in the State Treasury, except that
the Treasurer shall deposit in a separate special fund hereby
established in the State Treasury to be designated the "Abandoned
Property Claims Payment Fund" an amount not exceeding One Hundred
Fifty Thousand Dollars ($150,000.00) from which he shall make
prompt payment of claims duly allowed by him as hereinafter
provided. Before making the deposits in either fund, he
shall record the name and last known address of each person
appearing from the holders' reports to be entitled to the
abandoned property and the name and last known address of each
insured person or annuitant and, with respect to each policy or
contract listed in the report of a life insurance corporation, its
number, the name of the corporation and the amount due. The
record shall be available for public inspection at all reasonable
business hours.

(2) There is created within the State General Fund in the
State Treasury a trust to be known as the Historic Properties
Financing Fund, which shall be used as provided in this section.
On July 1, 1999, Ten Million Dollars ($10,000,000.00) in the State
General Fund shall be set aside and placed in the Historic
Properties Financing Fund created herein. The principal of the
Historic Properties Financing Fund shall remain inviolate within
the State General Fund, and shall be invested in the same manner
as the remainder of the State General Fund. The interest and
income earned from the investment of the principal of the Historic
Properties Financing Fund shall be transferred quarterly to the Mississippi Landmark Grant Program account within the State General Fund created under Section 39-5-23. The transferred money shall be utilized by the Department of Archives and History for the purposes as specified in Section 39-5-23(3).

(3) Notwithstanding subsections (1) and (2) of this section, the funds reflected by the cancellation of State of Mississippi warrants that constitute part of the State General Fund shall be transferred by the State Treasurer back to the original fund source if unclaimed by the owner within the time specified in Section 7-7-42.

SECTION 146. Section 4 of Chapter 168, Laws of 1989, which creates the Securities Enhancement Act Fund, is hereby repealed.

SECTION 147. This act shall take effect and be in force from and after July 1, 2003.