

By: Senator(s) Furniss

To: Finance

SENATE BILL NO. 2262

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

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

22 **SECTION 1.** (1) The Mississippi Department of Transportation
23 shall develop, implement and utilize a pavement management system
24 for the purpose of identifying and establishing priorities among
25 four-lane highways that are in need of repair and maintenance and
26 for the purpose of scheduling and performing repair and
27 maintenance projects on such highways. The system shall be
28 designed to collect, process and analyze data necessary for
29 evaluating pavement condition and distress levels, and shall
30 include geometric, lane and crossing route data; construction and
31 rehabilitation history data; pavement survey data; traffic data;
32 project cost data and other data critical in formulating objective
33 criteria for the proper planning and performance of highway
34 maintenance. The Mississippi Transportation Commission shall have
35 the duty to ensure that four-lane highway maintenance is performed



36 by the department throughout the state in accordance with criteria
37 established by the pavement management system.

38 (2) There is created within the State Highway Fund a special
39 account to be known and designated as the "Four-Lane Highway
40 Maintenance Account." The account shall be administered by the
41 Mississippi Department of Transportation and shall consist of the
42 monies required to be deposited in such fund pursuant to Section
43 75-76-129 and such other monies as the Legislature designates for
44 deposit therein. Monies in the account may be expended by the
45 Department of Transportation, upon appropriation by the
46 Legislature, only for the purpose of repairing, rehabilitating and
47 maintaining the pavement structure and shoulders of four-lane
48 highways. For the purpose of this section, the term "four-lane
49 highway" means a roadway or segment of roadway, other than an
50 interstate highway, (a) that consists of at least four (4) lanes
51 for use by motor vehicles, with two (2) or more lanes extending in
52 each of two (2) directions; and (b) that is included as a part of
53 the designated state highway system under the jurisdiction of the
54 Mississippi Transportation Commission for construction and
55 maintenance.

56 (3) The Mississippi Department of Transportation shall
57 submit a report to the Legislature by January 15 of each year
58 setting forth the current status of the four-lane highway
59 maintenance program. The report shall be filed with the Secretary
60 of the Senate, the Clerk of the House, the Chairman of the Senate
61 Highways and Transportation Committee and the Chairman of the
62 House Transportation Committee. The report shall contain the
63 following information:

64 (a) A detailed description of the specific projects
65 completed during the preceding fiscal year and the costs
66 associated with such projects;

67 (b) A list of the specific projects planned for the
68 current fiscal year and the estimated costs of such projects;



69 (c) A complete recap of all program receipts by source
70 and of all disbursements for the preceding fiscal year;

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

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

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

78 75-76-177. (1) From and after August 1, 1990, there is
79 hereby imposed and levied on each gaming licensee a license fee
80 based upon all the gross revenue of the licensee as follows:

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

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

88 (c) Eight percent (8%) of all the gross revenue of the
89 licensee which exceeds One Hundred Thirty-four Thousand Dollars
90 (\$134,000.00) per calendar month;

91 (d) From and after July 1, 2003, an additional two
92 percent (2%) of all the gross revenue of the licensee which
93 exceeds One Hundred Thirty-four Thousand Dollars (\$134,000.00) per
94 calendar month;

95 (e) From and after July 1, 2004, an additional one-half
96 percent (1/2%) of all the gross revenue of the licensee which
97 exceeds One Hundred Thirty-four Thousand Dollars (\$134,000.00) per
98 calendar month; and

99 (f) From and after July 1, 2005, an additional one-half
100 percent (1/2%) of all the gross revenue of the licensee which



101 exceeds One Hundred Thirty-four Thousand Dollars (\$134,000.00) per
102 calendar month.

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

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

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

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

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

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

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

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

129 75-76-129. (1) Except as otherwise provided for in
130 subsection (2) of this section, on or before the last day of each
131 month all taxes, fees, interest, penalties, damages, fines or
132 other monies collected by the State Tax Commission during that
133 month under the provisions of this chapter, with the exception of



134 (a) the local government fees imposed under Section 75-76-195, and
135 (b) an amount equal to Three Million Dollars (\$3,000,000.00) of
136 the revenue collected pursuant to the fee imposed under Section
137 75-76-177(1)(c), or an amount equal to twenty-five percent (25%)
138 of the revenue collected pursuant to the fee imposed under Section
139 75-76-177(1)(c), whichever is the greater amount, shall be paid by
140 the State Tax Commission to the State Treasurer to be deposited in
141 the State General Fund. The local government fees shall be
142 distributed by the State Tax Commission pursuant to Section
143 75-76-197. An amount equal to Three Million Dollars
144 (\$3,000,000.00) of the revenue collected during that month
145 pursuant to the fee imposed under Section 75-76-177(1)(c) shall be
146 deposited by the State Tax Commission into the bond sinking fund
147 created in Section 65-39-3. The revenue collected during that
148 month pursuant to the fee imposed under Section 75-76-177(1)(c)
149 that is in excess of Three Million Dollars (\$3,000,000.00), but is
150 less than twenty-five percent (25%) of the amount of revenue
151 collected during that month, shall be deposited into the State
152 Highway Fund to be used exclusively for the reconstruction and
153 maintenance of highways of the State of Mississippi.

154 (2) All of the fees imposed and collected pursuant to
155 Section 75-76-177(1)(d), (e) and (f) shall be deposited into the
156 Four-Lane Highway Maintenance Account within the State Highway
157 Fund established in Section 1 of Senate Bill No. 2262, 2003
158 Regular Session.

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

161 75-76-129. (1) Except as otherwise provided in subsection
162 (2) of this section, on or before the last day of each month, all
163 taxes, fees, interest, penalties, damages, fines or other monies
164 collected by the State Tax Commission during that month under the
165 provisions of this chapter, with the exception of the local
166 government fees imposed under Section 75-76-195, shall be paid by



167 the State Tax Commission to the State Treasurer to be deposited in
168 the State General Fund. The local government fees shall be
169 distributed by the State Tax Commission pursuant to Section
170 75-76-197.

171 (2) All of the fees imposed and collected pursuant to
172 Section 75-76-177(1)(d), (e) and (f) shall be deposited into the
173 Four-Lane Highway Maintenance Account within the State Highway
174 Fund established in Section 1 of Senate Bill No. 2262, 2003
175 Regular Session.

176 **SECTION 4.** This act shall take effect and be in force from
177 and after July 1, 2003.

