To: Finance

MISSISSIPPI LEGISLATURE REGULAR SESSION 2003

By: Senator(s) Furniss To: Finance

SENATE BILL NO. 2262

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

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

SECTION 1. (1) The Mississippi Department of Transportation shall develop, implement and utilize a pavement management system for the purpose of identifying and establishing priorities among four-lane highways that are in need of repair and maintenance and for the purpose of scheduling and performing repair and maintenance projects on such highways. The system shall be designed to collect, process and analyze data necessary for evaluating pavement condition and distress levels, and shall include geometric, lane and crossing route data; construction and rehabilitation history data; pavement survey data; traffic data; project cost data and other data critical in formulating objective criteria for the proper planning and performance of highway maintenance. The Mississippi Transportation Commission shall have the duty to ensure that four-lane highway maintenance is performed...
by the department throughout the state in accordance with criteria established by the pavement management system.

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

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

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

(b) A list of the specific projects planned for the current fiscal year and the estimated costs of such projects;
(c) A complete recap of all program receipts by source
and of all disbursements for the preceding fiscal year;
(d) The average pavement condition ratings of the
state's four-lane highways as determined by the department's
pavement management system; and
(e) Such other information as the department determines
to be important or helpful to the Legislature.

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

75-76-177. (1) From and after August 1, 1990, there is
hereby imposed and levied on each gaming licensee a license fee
based upon all the gross revenue of the licensee as follows:
(a) Four percent (4%) of all the gross revenue of the
licensee which does not exceed Fifty Thousand Dollars ($50,000.00)
per calendar month;
(b) Six percent (6%) of all the gross revenue of the
licensee which exceeds Fifty Thousand Dollars ($50,000.00) per
calendar month and does not exceed One Hundred Thirty-four
Thousand Dollars ($134,000.00) per calendar month;
(c) Eight percent (8%) of all the gross revenue of the
licensee which exceeds One Hundred Thirty-four Thousand Dollars
($134,000.00) per calendar month;
(d) From and after July 1, 2003, an additional two
percent (2%) of all the gross revenue of the licensee which
exceeds One Hundred Thirty-four Thousand Dollars ($134,000.00) per
calendar month;
(e) From and after July 1, 2004, an additional one-half
percent (1/2%) of all the gross revenue of the licensee which
exceeds One Hundred Thirty-four Thousand Dollars ($134,000.00) per
calendar month; and
(f) From and after July 1, 2005, an additional one-half
percent (1/2%) of all the gross revenue of the licensee which
exceeds One Hundred Thirty-four Thousand Dollars ($134,000.00) per calendar month.

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

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

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

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

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

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

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

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

75-76-129. (1) Except as otherwise provided for in subsection (2) of this section, on or before the last day of each month all taxes, fees, interest, penalties, damages, fines or other monies collected by the State Tax Commission during that month under the provisions of this chapter, with the exception of
(a) the local government fees imposed under Section 75-76-195, and
(b) an amount equal to Three Million Dollars ($3,000,000.00) of
the revenue collected pursuant to the fee imposed under Section
75-76-177(1)(c), or an amount equal to twenty-five percent (25%)
of the revenue collected pursuant to the fee imposed under Section
75-76-177(1)(c), whichever is the greater amount, shall be paid by
the State Tax Commission to the State Treasurer to be deposited in
the State General Fund. The local government fees shall be
distributed by the State Tax Commission pursuant to Section
75-76-197. An amount equal to Three Million Dollars
($3,000,000.00) of the revenue collected during that month
pursuant to the fee imposed under Section 75-76-177(1)(c) shall be
deposited by the State Tax Commission into the bond sinking fund
created in Section 65-39-3. The revenue collected during that
month pursuant to the fee imposed under Section 75-76-177(1)(c)
that is in excess of Three Million Dollars ($3,000,000.00), but is
less than twenty-five percent (25%) of the amount of revenue
collected during that month, shall be deposited into the State
Highway Fund to be used exclusively for the reconstruction and
maintenance of highways of the State of Mississippi.

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

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

75-76-129. (1) Except as otherwise provided in subsection
(2) of this section, on or before the last day of each month, all
taxes, fees, interest, penalties, damages, fines or other monies
collected by the State Tax Commission during that month under the
provisions of this chapter, with the exception of the local
government fees imposed under Section 75-76-195, shall be paid by
the State Tax Commission to the State Treasurer to be deposited in
the State General Fund. The local government fees shall be
distributed by the State Tax Commission pursuant to Section
75-76-197.

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

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