

By: Representatives Dedeaux, Bailey, Clarke, Hudson, Moss, Robinson (63rd), Rogers (61st) To: Appropriations

HOUSE BILL NO. 993

1 AN ACT TO AMEND SECTION 45-1-2, MISSISSIPPI CODE OF 1972, TO
2 PROVIDE THAT THE DIRECTOR OF THE MISSISSIPPI CRIME LABORATORY
3 SHALL BE SELECTED AND REMOVED FROM HIS OR HER POSITION AS PROVIDED
4 UNDER SECTION 45-1-25; TO AMEND SECTION 45-1-25, MISSISSIPPI CODE
5 OF 1972, TO REQUIRE THE DIRECTOR OF THE MISSISSIPPI CRIME
6 LABORATORY TO BE A MEMBER OF STATE SERVICE AND AUTHORIZE REMOVAL
7 BY THE COMMISSIONER OF PUBLIC SAFETY ONLY FOR CAUSE; TO AMEND
8 SECTION 45-1-29, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE
9 COMMISSIONER OF PUBLIC SAFETY TO NOTIFY THE STATE TAX COMMISSION
10 WHEN A COUNTY HAS FAILED TO PAY ANY FEE OWED TO THE CRIME
11 LABORATORY WITHIN A CERTAIN PERIOD OF TIME; TO DIRECT THE STATE
12 TAX COMMISSION TO PAY THE COUNTY'S DELINQUENT FEES FROM THE
13 COUNTY'S SHARE OF THE MOTOR FUEL TAX DISTRIBUTION PROVIDED FOR IN
14 SECTIONS 27-5-101 AND 27-5-103; TO AMEND SECTIONS 27-5-101 AND
15 27-5-103, MISSISSIPPI CODE OF 1972, IN CONFORMITY TO THE
16 PROVISIONS OF THIS ACT; AND FOR RELATED PURPOSES.

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

18 **SECTION 1.** Section 45-1-2, Mississippi Code of 1972, is
19 amended as follows:

20 45-1-2. (1) The Executive Director of the Department of
21 Public Safety shall be the Commissioner of Public Safety.

22 (2) The Commissioner of Public Safety shall establish the
23 organizational structure of the Department of Public Safety, which
24 shall include the creation of any units necessary to implement the
25 duties assigned to the department and consistent with specific
26 requirements of law including, but not limited to:

- 27 (a) Office of Public Safety Planning;
28 (b) Office of Medical Examiner;
29 (c) Office of Mississippi Highway Safety Patrol;
30 (d) Office of Crime Laboratories;
31 (e) Office of Law Enforcement Officers' Training
32 Academy;
33 (f) Office of Support Services;

34 (g) Office of Narcotics, which shall be known as the
35 Bureau of Narcotics; and

36 (h) Office of Homeland Security.

37 (3) The department shall be headed by a commissioner, who
38 shall be appointed by and serve at the pleasure of the Governor.
39 The appointment of the commissioner shall be made with the advice
40 and consent of the Senate. The commissioner may assign to the
41 appropriate offices such powers and duties as deemed appropriate
42 to carry out the department's lawful functions.

43 (4) The commissioner of the department shall appoint heads
44 of offices, who shall serve at the pleasure of the commissioner;
45 however, the Director of the Mississippi Crime Laboratory shall be
46 selected and removed from his or her position as provided under
47 Section 45-1-25. The commissioner shall have the authority to
48 organize the offices established by subsection (2) of this section
49 as deemed appropriate to carry out the responsibilities of the
50 department. The organization charts of the department shall be
51 presented annually with the budget request of the Governor for
52 review by the Legislature.

53 (5) The commissioner of the department shall appoint, from
54 within the Department of Public Safety, a statewide safety
55 training officer who shall serve at the pleasure of the
56 commissioner and whose duty it shall be to perform public training
57 for both law enforcement and private persons throughout the state
58 concerning proper emergency response to the mentally ill,
59 terroristic threats or acts, domestic conflict, other conflict
60 resolution, and such other matters as the commissioner may direct.

61 **SECTION 2.** Section 45-1-25, Mississippi Code of 1972, is
62 amended as follows:

63 45-1-25. The Director of the Mississippi Crime Laboratory
64 which has been established by the Commissioner of Public Safety
65 under the authority of Section 45-1-17 shall be a person who is
66 experienced in crime laboratory operations, knowledgeable of the

67 criminal justice system, and who shall have the following minimum
68 qualifications:

69 (a) Graduation from an accredited four-year college or
70 university with major course work in forensic science, chemistry,
71 biology, commercial science or physics.

72 (b) At least five (5) years' full-time employment in a
73 crime laboratory, with supervisory or administrative
74 responsibility.

75 (c) Thorough knowledge of the utilization of crime
76 laboratory services and their relation to the investigating law
77 enforcement officers.

78 (d) Thorough knowledge of techniques employed in
79 processing of physical evidence.

80 (e) Membership in professional organizations promoting
81 advancement of forensic science.

82 (f) Proven effectiveness as a manager and
83 administrator.

84 Unusual strength in one or more of the above qualifications
85 may compensate for failure to exactly satisfy paragraph (b) of
86 this section.

87 The Director of the Crime Laboratory shall be a member of
88 state service and may only be removed by the Commissioner of
89 Public Safety for cause.

90 **SECTION 3.** Section 45-1-29, Mississippi Code of 1972, is
91 amended as follows:

92 45-1-29. (1) The Mississippi Crime Laboratory shall be
93 funded separately from the Department of Public Safety. Any
94 appropriated funds shall be maintained in an account separate from
95 any funds of the Department of Public Safety and shall never be
96 commingled with any funds of said department. However, nothing in
97 this section shall be construed to prohibit the utilization of the
98 combined resources of the Mississippi Crime Laboratory, the
99 Division of Support Services of the Department of Public Safety or

100 the Mississippi Justice Information Center to efficiently carry
101 out the mission of the Department of Public Safety.

102 (2) Grants and donations to the crime laboratory may be
103 accepted from individuals, the federal government, firms,
104 corporations, foundations and other interested organizations and
105 societies.

106 (3) The Commissioner of Public Safety shall establish and
107 the Division of Support Services of the Department of Public
108 Safety shall collect for services rendered proper fees
109 commensurate with the services rendered by the crime laboratory.
110 Those fees shall be deposited into a special fund in the State
111 Treasury to the credit of the crime laboratory and expended in
112 accordance with applicable rules and regulations of the Department
113 of Finance and Administration. Those fees may be used for any
114 authorized expenditure of the crime laboratory except expenditures
115 for salaries, wages and fringe benefits.

116 (4) If a county fails to pay any fee owed to the crime
117 laboratory within sixty (60) days of the invoice date, the
118 commissioner shall notify the Chairman of the State Tax Commission
119 of the amount. The Chairman of the State Tax Commission shall
120 deduct the amount owed to the crime laboratory from the next
121 scheduled payment from the delinquent county's share of the motor
122 fuel tax distribution provided for in Section 27-5-101(b)(vi)(1)
123 and (4) and transmit that amount to the Department of Public
124 Safety.

125 (5) If a county fails to pay any fee owed to the crime
126 laboratory within sixty (60) days of the invoice date, the
127 commissioner shall notify the Chairman of the State Tax Commission
128 of the amount. The Chairman of the State Tax Commission shall
129 deduct the amount owed to the crime laboratory from the next
130 scheduled payment from the delinquent county's share of the motor
131 fuel tax distribution provided for in Section 27-5-101(2) and
132 transmit that amount to the Department of Public Safety.

133 **SECTION 4.** Section 27-5-101, Mississippi Code of 1972, is
134 amended as follows:

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

137 27-5-101. Unless otherwise provided in this section, on or
138 before the fifteenth day of each month, all gasoline, diesel fuel
139 or kerosene taxes which are levied under the laws of this state
140 and collected during the previous month shall be paid and
141 apportioned by the State Tax Commission as follows:

142 (a) (i) Except as otherwise provided in Section
143 31-17-127, from the gross amount of gasoline, diesel fuel or
144 kerosene taxes produced by the state, there shall be deducted an
145 amount equal to one-sixth (1/6) of principal and interest
146 certified by the State Treasurer to the State Tax Commission to be
147 due on the next semiannual bond and interest payment date, as
148 required under the provisions of Chapter 130, Laws of 1938, and
149 subsequent acts authorizing the issuance of bonds payable from
150 gasoline, diesel fuel or kerosene tax revenue on a parity with the
151 bonds issued under authority of said Chapter 130. The State
152 Treasurer shall certify to the State Tax Commission on or before
153 the fifteenth day of each month the amount to be paid to the
154 "Highway Bonds Sinking Fund" as provided by said Chapter 130, Laws
155 of 1938, and subsequent acts authorizing the issuance of bonds
156 payable from gasoline, diesel fuel or kerosene tax revenue, on a
157 parity with the bonds issued under authority of said Chapter 130;
158 and the State Tax Commission shall, on or before the twenty-fifth
159 day of each month, pay into the State Treasury for credit to the
160 "Highway Bonds Sinking Fund" the amount so certified to him by the
161 State Treasurer due to be paid into such fund each month. The
162 payments to the "Highway Bonds Sinking Fund" shall be made out of
163 gross gasoline, diesel fuel or kerosene tax collections before
164 deductions of any nature are considered; however, such payments

165 shall be deducted from the allocation to the Mississippi
166 Department of Transportation under paragraph (c) of this section.

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

183 1. An amount as provided in Section
184 27-65-75(4) to the credit of a special fund designated as the
185 "Office of State Aid Road Construction."

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

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

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

198 into the "Highway Bonds Sinking Fund," the following shall be
199 deducted from the amount produced by the state tax on gasoline,
200 diesel fuel or kerosene tax collections, excluding collections
201 derived from the portion of the gasoline excise tax that exceeds
202 Seven Cents (7¢) per gallon, from the portion of the tax on
203 aviation gas under Section 27-55-11 that exceeds Six and
204 Four-tenths Cents (6.4¢) per gallon, from the portion of the
205 special fuel tax levied under Sections 27-55-519 and 27-55-521, at
206 Eighteen Cents (18¢) per gallon that exceeds Ten Cents (10¢) per
207 gallon, from the portion of the taxes levied under Section
208 27-55-519, at Five and Three-fourths Cents (5.75¢) per gallon that
209 exceeds One Cent (1¢) per gallon on special fuel and Five and
210 One-fourth Cents (5.25¢) per gallon on special fuel used as
211 aircraft fuel, from the portion of the excise tax on compressed
212 gas used as a motor fuel that exceeds the rate of tax in effect on
213 June 30, 1987, and from the portion of the gasoline excise tax in
214 excess of Seven Cents (7¢) per gallon and the diesel excise tax in
215 excess of Ten Cents (10¢) per gallon under Section 27-61-5:

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

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

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

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

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

234 (vi) The remainder shall be divided on a basis of
235 nine-fourteenths (9/14) and five-fourteenths (5/14) (being the
236 same basis as Four and One-half Cents (4-1/2¢) and Two and
237 One-half Cents (2-1/2¢) is to Seven Cents (7¢) on gasoline, and
238 six and forty-three one-hundredths (6.43) and three and
239 fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel
240 fuel or kerosene). The amount produced by the nine-fourteenths
241 (9/14) division shall be allocated to the Transportation
242 Department and paid into the State Treasury as provided in this
243 section and in Section 27-5-103 and the five-fourteenths (5/14)
244 division shall be returned to the counties of the state on the
245 following basis:

246 1. In each fiscal year, each county shall be
247 paid each month the same percentage of the monthly total to be
248 distributed as was paid to that county during the same month in
249 the fiscal year which ended April 9, 1960, until the county
250 receives One Hundred Ninety Thousand Dollars (\$190,000.00) in such
251 fiscal year, at which time funds shall be distributed under the
252 provisions of paragraph (b)(vi)4 of this section. These payments
253 are subject to the claims of the Mississippi Crime Laboratory as
254 provided in Section 45-1-29.

255 2. If after payments in 1 above, any county
256 has not received a total of One Hundred Ninety Thousand Dollars
257 (\$190,000.00) at the end of the fiscal year ending June 30, 1961,
258 and each fiscal year thereafter, then any available funds not
259 distributed under 1 above shall be used to bring such county or
260 counties up to One Hundred Ninety Thousand Dollars (\$190,000.00)
261 or such funds shall be divided equally among such counties not

262 reaching One Hundred Ninety Thousand Dollars (\$190,000.00) if
263 there is not sufficient money to bring all the counties to said
264 One Hundred Ninety Thousand Dollars (\$190,000.00).

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

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

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

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

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

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

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

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

303 In any county having such countywide road or bridge bonds or
304 district road or bridge bonds outstanding which exceed, in the
305 aggregate, eight percent (8%) of the assessed valuation of the
306 taxable property of the county, but which do not exceed, in the
307 aggregate, twelve percent (12%) of the assessed valuation of the
308 taxable property of the county, it shall be the duty of the board
309 of supervisors to set aside not less than thirty-five percent
310 (35%) of such county's share of the gasoline, diesel fuel or
311 kerosene taxes to be used in paying the principal and interest of
312 such road or bridge bonds as they mature.

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

323 In any county having such countywide road or bridge bonds or
324 district road or bridge bonds outstanding which do not exceed, in
325 the aggregate, five percent (5%) of the assessed valuation of the
326 taxable property of the county, it shall be the duty of the board

327 of supervisors to set aside not less than ten percent (10%) of
328 such county's share of the gasoline, diesel fuel or kerosene taxes
329 to be used in paying the principal and interest on such road or
330 bridge bonds as they mature.

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

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

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

358 In every county in which there are county road bonds or
359 seawall or road protection bonds outstanding which were issued for

360 the purpose of building bridges or constructing public roads or
361 seawalls, such funds shall be used in the manner provided by law.

362 (c) From the amount produced by the nine-fourteenths
363 (9/14) division allocated to the Transportation Department, there
364 shall be deducted:

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

367 (ii) Any amounts due counties in accordance with
368 Section 65-33-45 which have outstanding bonds issued for seawall
369 or road protection purposes, issued under provisions of Chapter
370 319, Laws of 1924, and amendments thereto;

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

381 (iv) Except as otherwise provided in Section
382 31-17-127, the remainder shall be paid by the State Tax Commission
383 to the State Treasurer on the fifteenth day of each month next
384 succeeding the month in which the gasoline, diesel fuel or
385 kerosene taxes were collected to the credit of the State Highway
386 Fund.

387 The funds allocated for the construction, reconstruction, and
388 improvement of state highways, bridges, and culverts, or so much
389 thereof as may be necessary, shall first be used in conjunction
390 with funds supplied by the federal government for such purposes
391 and allocated to the State Transportation Department to be
392 expended on the state highway system. It is specifically provided

393 hereby that the necessary portion of such funds hereinabove
394 allocated to the State Transportation Department may be used for
395 the prompt payment of principal and interest on highway bonds
396 heretofore issued, including such bonds issued or to be issued
397 under the provisions of Chapter 312, Laws of 1956, and amendments
398 thereto.

399 Nothing contained in this section shall be construed to
400 reduce the amount of such gasoline, diesel fuel or kerosene excise
401 taxes levied by the state, allotted under the provisions of Title
402 65, Chapter 33, Mississippi Code of 1972, to counties in which
403 there are outstanding bonds issued for seawall or road protection
404 purposes issued under the provisions of Chapter 319, Laws of 1924,
405 and amendments thereto; the amount of said gasoline, diesel fuel
406 or kerosene excise taxes designated in this section for the
407 payment of bonds and interest authorized and issued or to be
408 issued under the provisions of Chapter 130, Laws of 1938, and
409 subsequent acts authorizing the issuance of bonds payable from
410 gasoline, diesel fuel or kerosene tax revenue, shall, in such
411 counties, be considered as being paid "into the State Treasury to
412 the credit of the State Highway Fund" within the meaning of
413 Section 65-33-45 in computing the amount to be paid to such
414 counties under the provisions of said section, and this section
415 shall be administered in connection with Title 65, Chapter 33,
416 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and
417 65-33-49 dealing with seawalls, as if made a part of this section.

418 (d) The proceeds of the Five and One-fourth Cents
419 (5.25¢) of the tax per gallon on oils used as a propellant for jet
420 aircraft engines, and Six and Four-tenths Cents (6.4¢) of the tax
421 per gallon on aviation gasoline and the tax of One Cent (1¢) per
422 gallon for each gallon of gasoline for which a refund has been
423 made pursuant to Section 27-55-23 because such gasoline was used
424 for aviation purposes, shall be paid to the State Treasury into a
425 special fund to be used exclusively, pursuant to legislative

426 appropriation, for the support and development of aeronautics as
427 defined in Section 61-1-3.

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

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

440 **[With regard to any county which is required to operate on a**
441 **countywide system of road administration as described in Section**
442 **19-2-3, this section shall read as follows:]**

443 27-5-101. Unless otherwise provided in this section, on or
444 before the fifteenth day of each month, all gasoline, diesel fuel
445 or kerosene taxes which are levied under the laws of this state
446 and collected during the previous month shall be paid and
447 apportioned by the State Tax Commission as follows:

448 (a) (i) Except as otherwise provided in Section
449 31-17-127, from the gross amount of gasoline, diesel fuel or
450 kerosene taxes produced by the state, there shall be deducted an
451 amount equal to one-sixth (1/6) of principal and interest
452 certified by the State Treasurer to the State Tax Commission to be
453 due on the next semiannual bond and interest payment date, as
454 required under the provisions of Chapter 130, Laws of 1938, and
455 subsequent acts authorizing the issuance of bonds payable from
456 gasoline, diesel fuel or kerosene tax revenue on a parity with the
457 bonds issued under authority of said Chapter 130. The State
458 Treasurer shall certify to the State Tax Commission on or before

459 the fifteenth day of each month the amount to be paid to the
460 "Highway Bonds Sinking Fund" as provided by said Chapter 130, Laws
461 of 1938, and subsequent acts authorizing the issuance of bonds
462 payable from gasoline, diesel fuel or kerosene tax revenue, on a
463 parity with the bonds issued under authority of said Chapter 130;
464 and the State Tax Commission shall, on or before the twenty-fifth
465 day of each month, pay into the State Treasury for credit to the
466 "Highway Bonds Sinking Fund" the amount so certified to him by the
467 State Treasurer due to be paid into such fund each month. The
468 payments to the "Highway Bonds Sinking Fund" shall be made out of
469 gross gasoline, diesel fuel or kerosene tax collections before
470 deductions of any nature are considered; however, such payments
471 shall be deducted from the allocation to the Transportation
472 Department under paragraph (c) of this section.

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

489 1. An amount as provided in Section
490 27-65-75(4) to the credit of a special fund designated as the
491 "Office of State Aid Road Construction."

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

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

501 (b) Subject to the provisions that said basis of
502 distribution shall in nowise affect adversely the amount
503 specifically pledged in paragraph (a) of this section to be paid
504 into the "Highway Bonds Sinking Fund," the following shall be
505 deducted from the amount produced by the state tax on gasoline,
506 diesel fuel or kerosene tax collections, excluding collections
507 derived from the portion of the gasoline excise tax that exceeds
508 Seven Cents (7¢) per gallon, from the portion of the tax on
509 aviation gas under Section 27-55-11 that exceeds Six and
510 Four-tenths Cents (6.4¢) per gallon, from the portion of the
511 special fuel tax levied under Sections 27-55-519 and 27-55-521, at
512 Eighteen Cents (18¢) per gallon, that exceeds Ten Cents (10¢) per
513 gallon, from the portion of the taxes levied under Section
514 27-55-519, at Five and Three-fourths Cents (5.75¢) that exceeds
515 One Cent (1¢) per gallon on special fuel and Five and One-fourth
516 Cents (5.25¢) per gallon on special fuel used as aircraft fuel,
517 from the portion of the excise tax on compressed gas used as a
518 motor fuel that exceeds the rate of tax in effect on June 30,
519 1987, and from the portion of the gasoline excise tax in excess of
520 Seven Cents (7¢) per gallon and the diesel excise tax in excess of
521 Ten Cents (10¢) per gallon under Section 27-61-5:

522 (i) Twenty percent (20%) of such amount which
523 shall be earmarked and set aside for the construction,
524 reconstruction and maintenance of the highways and roads of the

525 state, provided that if such twenty percent (20%) should reduce
526 any county to a lesser amount than that received in the fiscal
527 year ending June 30, 1966, then such twenty percent (20%) shall be
528 reduced to a percentage to provide that no county shall receive
529 less than its portion for the fiscal year ending June 30, 1966;

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

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

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

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

540 (vi) The remainder shall be divided on a basis of
541 nine-fourteenths ($9/14$) and five-fourteenths ($5/14$) (being the
542 same basis as Four and One-half Cents ($4-1/2\text{¢}$) and Two and
543 One-half Cents ($2-1/2\text{¢}$) is to Seven Cents (7¢) on gasoline, and
544 six and forty-three one-hundredths (6.43) and three and
545 fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel
546 fuel or kerosene). The amount produced by the nine-fourteenths
547 ($9/14$) division shall be allocated to the Transportation
548 Department and paid into the State Treasury as provided in this
549 section and in Section 27-5-103 and the five-fourteenths ($5/14$)
550 division shall be returned to the counties of the state on the
551 following basis:

552 1. In each fiscal year, each county shall be
553 paid each month the same percentage of the monthly total to be
554 distributed as was paid to that county during the same month in
555 the fiscal year which ended April 9, 1960, until the county
556 receives One Hundred Ninety Thousand Dollars ($\$190,000.00$) in such
557 fiscal year, at which time funds shall be distributed under the

558 provisions of paragraph (b)(vi)4 of this section. These payments
559 are subject to the claims of the Mississippi Crime Laboratory as
560 provided in Section 45-1-29.

561 2. If after payments in 1 above, any county
562 has not received a total of One Hundred Ninety Thousand Dollars
563 (\$190,000.00) at the end of the fiscal year ending June 30, 1961,
564 and each fiscal year thereafter, then any available funds not
565 distributed under 1 above shall be used to bring such county or
566 counties up to One Hundred Ninety Thousand Dollars (\$190,000.00)
567 or such funds shall be divided equally among such counties not
568 reaching One Hundred Ninety Thousand Dollars (\$190,000.00) if
569 there is not sufficient money to bring all the counties to said
570 One Hundred Ninety Thousand Dollars (\$190,000.00).

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

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

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

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

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

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

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

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

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

616 In any county having such road or bridge bonds outstanding
617 which exceed, in the aggregate, five percent (5%) of the assessed
618 valuation of the taxable property of the county, but which do not
619 exceed, in the aggregate, eight percent (8%) of the assessed
620 valuation of the taxable property of the county, it shall be the
621 duty of the board of supervisors to set aside not less than twenty
622 percent (20%) of such county's share of the gasoline, diesel fuel

623 or kerosene taxes to be used in paying the principal and interest
624 of such road and bridge bonds as they mature.

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

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

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

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

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

654 (c) From the amount produced by the nine-fourteenths
655 (9/14) division allocated to the Transportation Department, there
656 shall be deducted:

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

659 (ii) Any amounts due counties in accordance with
660 Section 65-33-45 which have outstanding bonds issued for seawall
661 or road protection purposes, issued under provisions of Chapter
662 319, Laws of 1924, and amendments thereto; and

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

673 (iv) Except as otherwise provided in Section
674 31-17-127, the remainder shall be paid by the State Tax Commission
675 to the State Treasurer on the fifteenth day of each month next
676 succeeding the month in which the gasoline, diesel fuel or
677 kerosene taxes were collected to the credit of the State Highway
678 Fund.

679 The funds allocated for the construction, reconstruction and
680 improvement of state highways, bridges and culverts, or so much
681 thereof as may be necessary, shall first be used in conjunction
682 with funds supplied by the federal government for such purposes
683 and allocated to the Transportation Department to be expended on
684 the state highway system. It is specifically provided hereby that
685 the necessary portion of such funds hereinabove allocated to the
686 Transportation Department may be used for the prompt payment of

687 principal and interest on highway bonds heretofore issued,
688 including such bonds issued or to be issued under the provisions
689 of Chapter 312, Laws of 1956, and amendments thereto.

690 Nothing contained in this section shall be construed to
691 reduce the amount of such gasoline, diesel fuel or kerosene excise
692 taxes levied by the state, allotted under the provisions of Title
693 65, Chapter 33, Mississippi Code of 1972, to counties in which
694 there are outstanding bonds issued for seawall or road protection
695 purposes issued under the provisions of Chapter 319, Laws of 1924,
696 and amendments thereto; the amount of said gasoline, diesel fuel
697 or kerosene excise taxes designated in this section for the
698 payment of bonds and interest authorized and issued or to be
699 issued under the provisions of Chapter 130, Laws of 1938, and
700 subsequent acts authorizing the issuance of bonds payable from
701 gasoline, diesel fuel or kerosene tax revenue, shall, in such
702 counties, be considered as being paid "into the State Treasury to
703 the credit of the State Highway Fund" within the meaning of
704 Section 65-33-45 in computing the amount to be paid to such
705 counties under the provisions of said section, and this section
706 shall be administered in connection with Title 65, Chapter 33,
707 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and
708 65-33-49 dealing with seawalls, as if made a part of this section.

709 (d) The proceeds of the Five and One-fourth Cents
710 (5.25¢) of the tax per gallon on oils used as a propellant for jet
711 aircraft engines, and Six and Four-tenths Cents (6.4¢) of the tax
712 per gallon on aviation gasoline and the tax of One Cent (1¢) per
713 gallon for each gallon of gasoline for which a refund has been
714 made pursuant to Section 27-55-23 because such gasoline was used
715 for aviation purposes, shall be paid to the State Treasury into a
716 special fund to be used exclusively, pursuant to legislative
717 appropriation, for the support and development of aeronautics as
718 defined in Section 61-1-3.

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

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

731 **SECTION 5.** Section 27-5-103, Mississippi Code of 1972, is
732 amended as follows:

733 27-5-103. (1) There is hereby created a fund designated as
734 the municipal aid fund.

735 (2) After the State Tax Commission has determined the amount
736 of taxes due and distributable to the counties of the state under
737 the provisions of Section 27-5-101, and before making payments to
738 each county, he shall first deduct from each county's share of the
739 allocation of said taxes each month a sum equal to one-twelfth
740 (1/12) of the product of the total population of all incorporated
741 municipalities in such county multiplied by Seventy-five Cents
742 (75¢). In no event, however, shall the amount of the deductions
743 made and payable to any municipality from such county's funds
744 exceed Forty Thousand Dollars (\$40,000.00) during any one (1)
745 calendar year. The amount so deducted shall be paid into the
746 State Treasury each month by the State Tax Commission, at the same
747 time other gasoline, diesel fuel or kerosene tax funds are now
748 distributed, to the credit of the municipal aid fund created by
749 this section. Before any distribution to the State Treasury, the
750 State Tax Commission shall deduct amounts equal to any claims made
751 upon such funds by the Mississippi Crime Laboratory in accordance

752 with Section 45-1-29 and shall transmit such funds to the
753 Department of Public Safety.

754 (3) From the gross amount of gasoline, diesel fuel or
755 kerosene taxes determined to be due and distributable to the
756 Mississippi Department of Transportation under the provisions of
757 Section 27-5-101, the State Tax Commission shall, before
758 distribution is made to the Mississippi Department of
759 Transportation, deduct each month Eighty-three Thousand Three
760 Hundred Thirty-three Dollars and Thirty-three Cents (\$83,333.33).
761 The amount so deducted shall be paid into the State Treasury each
762 month by the State Tax Commission, at the same time as other
763 gasoline, diesel fuel or kerosene tax funds are now distributed,
764 to the credit of the municipal aid fund created herein.

765 (4) The amount paid into the municipal aid fund under the
766 provisions of paragraph (2) hereof shall be apportioned and paid
767 to each incorporated municipality of the county in the proportion
768 which the population of each incorporated municipality bears to
769 the total population of all incorporated municipalities in such
770 county, but in no event shall the amount paid to any one (1)
771 municipality out of such county's funds exceed Forty Thousand
772 Dollars (\$40,000.00) in any one (1) calendar year. When any one
773 (1) municipality shall have been paid Forty Thousand Dollars
774 (\$40,000.00) during any part of a calendar year, then such
775 municipality shall not be entitled to additional funds from such
776 county's funds during such calendar year. In determining the
777 amount to be paid to each municipality, the population of each
778 municipality which has been paid Forty Thousand Dollars
779 (\$40,000.00) in any part of a calendar year shall be excluded from
780 the computation of the total population of the incorporated
781 municipalities of such county.

782 (5) The amount paid into the municipal aid fund, under the
783 provisions of subsection (3) hereof, shall be paid to the
784 incorporated municipalities of this state in the following manner:

785 (a) Each municipality shall be paid the sum of Two
786 Dollars and Fifty Cents (\$2.50) annually per capita up to and
787 including three thousand (3,000) population, with payments to be
788 made monthly in proportionate amounts until the total payment
789 provided herein shall have been made in full.

790 (b) The remainder of said amount paid into the
791 municipal aid fund under the provisions of subsection (3) hereof
792 and remaining after the payment authorized in paragraph (a) of
793 this subsection, has been made shall be apportioned and paid to
794 the incorporated municipalities of this state having more than
795 three thousand (3,000) population in the proportion which the
796 population of each such participating municipality in excess of
797 three thousand (3,000) bears to the total population over and
798 above the number three thousand (3,000) in each of the various
799 municipalities of the state; provided, however, that the amount
800 distributed under this subsection shall not exceed an amount
801 which, when added to the amount distributed under subsection (4)
802 of this section equals Sixty-five Thousand Dollars (\$65,000.00).
803 In determining the amount to be paid to each incorporated
804 municipality, the population of each incorporated municipality
805 which has been paid Sixty-five Thousand Dollars (\$65,000.00) under
806 the provisions of subsection (4) of this section or under the
807 provisions of both subsection (4) and this subsection, in any part
808 of a calendar year shall be excluded from the computation of the
809 total population of the incorporated municipalities.

810 (6) Population figures referred to herein shall mean
811 population as shown by the last available federal census, except
812 municipalities which have been incorporated since the last federal
813 census, or will be incorporated prior to the next federal census,
814 in which case the population shall be in the official count used
815 in procuring the charter of incorporation.

816 (7) In any county having a county seat which is not an
817 incorporated municipality, the computation shall be made as though

818 the county seat was an incorporated municipality; however, the
819 funds computed to be due such county seat shall be paid to the
820 county treasury wherein such county seat is located and such funds
821 shall be used for road, bridge and street construction or
822 maintenance.

823 (8) The distribution of funds under this section shall be
824 made by the State Tax Commission by warrants drawn on the State
825 Treasury payable from the municipal aid fund herein created.

826 (9) All funds paid into the municipal aid fund on and after
827 January 1 of each year and up to and including June 30 of the same
828 year shall be distributed, as provided herein, on or before July
829 20 of the year in which such funds were paid in. All funds paid
830 into the municipal aid fund on and after July 1 of each year and
831 up to and including December 31 of the same year shall be
832 distributed, as provided herein, on or before January 20 of the
833 next succeeding year.

834 (10) All funds received by any municipality under the
835 provisions of this section shall be used solely for construction,
836 maintenance or repair of streets, curbs, gutters, storm sewers,
837 bridges, culverts or like street improvements and appurtenances or
838 for payment of bonds and interest issued for such purposes.

839 Any municipality may contract with its board of supervisors,
840 or any member thereof, whereby said construction, maintenance or
841 repair may be performed by said board or member in which event
842 funds received under this section by such municipality shall first
843 be applied to the payment of said bonds and interest, if any, and
844 the remainder shall be paid over to the county treasury. In the
845 event of such agreement, the contract shall be spread at large
846 upon the minutes of the governing authorities of both such
847 municipality and the board of supervisors of the county.

848 (11) The manner of apportionment of taxes under Section
849 27-5-101 shall not be disturbed by the provisions of this section.
850 It is the intent of this section that from its apportionment of

851 taxes under Section 27-5-101, each county shall share with the
852 municipalities in said counties as provided by this section, and
853 the payments made to the county or to municipalities within such
854 county shall be considered as payments to the county in construing
855 the aforementioned Section 27-5-101.

856 **SECTION 6.** Sections 1 and 2 of this act shall take effect
857 and be in force from and after July 1, 2005. Sections 3 through 5
858 of this act shall take effect and be in force from and after
859 October 1, 2005.