

By: Representative Stringer

To: Appropriations

HOUSE BILL NO. 1505
(As Sent to Governor)

1 AN ACT TO AMEND SECTIONS 27-103-125, 27-103-139 AND
2 27-103-211, MISSISSIPPI CODE OF 1972, TO REVISE THE PERCENTAGE
3 LIMITATION ON LEGISLATIVE APPROPRIATIONS FROM THE STATE GENERAL
4 FUND FOR FISCAL YEAR 2010; TO DIRECT THE STATE FISCAL OFFICER TO
5 TRANSFER CERTAIN AMOUNTS TO THE BUDGET CONTINGENCY FUND FROM THE
6 STATE GENERAL FUND AND CERTAIN SPECIAL FUNDS DURING FISCAL YEAR
7 2010; TO AMEND SECTION 43-13-405, MISSISSIPPI CODE OF 1972, TO
8 EXTEND THE DATE OF THE REPEALER ON THE SECTION THAT CREATES THE
9 HEALTH CARE TRUST FUND; TO AMEND SECTION 43-13-407, MISSISSIPPI
10 CODE OF 1972, TO PROVIDE THAT IN CALENDAR YEARS 2009 AND 2010, THE
11 TOTAL AMOUNT OF THE TOBACCO SETTLEMENT INSTALLMENT PAYMENT
12 RECEIVED BY THE STATE OF MISSISSIPPI SHALL BE DEPOSITED INTO THE
13 HEALTH CARE EXPENDABLE FUND; TO PROVIDE THAT IN EACH SUCCEEDING
14 CALENDAR YEAR, THE AMOUNT OF THE INSTALLMENT PAYMENT THAT IS PAID
15 INTO THE EXPENDABLE FUND SHALL BE REDUCED BY AN ADDITIONAL
16 \$10,000,000.00 UNTIL THE CALENDAR YEAR THAT THE AMOUNT OF THE
17 INSTALLMENT PAYMENT THAT OTHERWISE WOULD BE DEPOSITED INTO THE
18 EXPENDABLE FUND IS LESS THAN THE FOUR-YEAR AVERAGE EARNINGS ON THE
19 FUNDS IN THE HEALTH CARE TRUST FUND; TO PROVIDE THAT BEGINNING
20 WITH THAT CALENDAR YEAR AND EACH CALENDAR YEAR THEREAFTER, NONE OF
21 THE AMOUNT OF THE INSTALLMENT PAYMENT SHALL BE DEPOSITED INTO THE
22 EXPENDABLE FUND, AND THE AMOUNT OF THE FOUR-YEAR AVERAGE EARNINGS
23 ON THE FUNDS IN THE HEALTH CARE TRUST FUND SHALL BE TRANSFERRED
24 FROM THE TRUST FUND TO THE EXPENDABLE FUND; TO REVISE THE SCHEDULE
25 FOR PAYMENT FROM THE HEALTH CARE TRUST FUND INTO THE HEALTH CARE
26 EXPENDABLE FUND; TO EXTEND THE DATE OF THE REPEALER ON THAT
27 SECTION; TO AMEND SECTIONS 27-7-309, 27-65-33 AND 27-67-17,
28 MISSISSIPPI CODE OF 1972, WHICH REQUIRE THE EARLY PAYMENT OF
29 WITHHOLDING, SALES AND USE TAX LIABILITY BY CERTAIN TAXPAYERS, TO
30 DELAY UNTIL 2010 THE IMPLEMENTATION OF THE INCREASE IN THE AMOUNT
31 OF THE AVERAGE MONTHLY LIABILITY THAT TRIGGERS THE REQUIREMENT FOR
32 EARLY PAYMENT; TO AMEND SECTION 65-37-13, MISSISSIPPI CODE OF
33 1972, TO DELAY THE REQUIREMENT FOR APPROPRIATIONS TO THE LOCAL
34 SYSTEM BRIDGE REPLACEMENT AND REHABILITATION PROGRAM; TO AMEND
35 SECTION 41-19-291, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT IF NO
36 FUNDING FOR THE SPECIALIZED TREATMENT FACILITY FOR THE EMOTIONALLY
37 DISTURBED IN HARRISON COUNTY IS PROVIDED BY STATE APPROPRIATION,
38 THE DEPARTMENT OF MENTAL HEALTH MAY LEASE THE FACILITY AFTER
39 ISSUING REQUESTS FOR PROPOSALS; TO PROVIDE THAT IF THE SPECIALIZED
40 TREATMENT FACILITY FOR THE EMOTIONALLY DISTURBED IS LEASED, THE
41 LESSEE OF THE FACILITY MUST GIVE FIRST PRIORITY IN HIRING
42 EMPLOYEES FOR THE FACILITY TO THE CURRENT EMPLOYEES AT THE
43 FACILITY; TO AMEND SECTION 41-21-109, MISSISSIPPI CODE OF 1972, TO
44 REMOVE THE PROVISIONS THAT CERTAIN REHABILITATION FACILITIES FOR
45 ADOLESCENTS WITH MENTAL ILLNESS OR MENTAL RETARDATION MAY ONLY
46 TREAT ADOLESCENTS WHO HAVE COME INTO CONTACT WITH THE JUDICIAL



47 SYSTEM AFTER COMMITTING A CRIME; TO PROVIDE THAT PRIORITY
48 ADMISSION TO THOSE FACILITIES SHALL BE THOSE ADOLESCENTS WHO HAVE
49 SOME INVOLVEMENT IN THE JUDICIAL SYSTEM; TO CHANGE THE NAME OF THE
50 JUVENILE REHABILITATION CENTER IN BROOKHAVEN TO THE MISSISSIPPI
51 ADOLESCENT CENTER; TO AMEND SECTIONS 41-19-301 AND 41-7-73,
52 MISSISSIPPI CODE OF 1972, TO CONFORM TO THE PRECEDING PROVISION;
53 TO AMEND SECTION 83-48-5, MISSISSIPPI CODE OF 1972, TO PROVIDE
54 THAT THE FIRST \$2,000,000.00 OF ANY EXCESS FUNDS IN THE MEDICAL
55 MALPRACTICE INSURANCE AVAILABILITY PLAN SHALL BE TRANSFERRED INTO
56 THE BUDGET CONTINGENCY FUND; TO AMEND SECTION 27-104-14,
57 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE GOVERNOR MAY RESCIND
58 OR RESTORE ANY REDUCTIONS OR REVISIONS OF ALLOCATIONS OF GENERAL
59 OR SPECIAL FUNDS MADE DURING FISCAL YEARS 2009 AND 2010; TO DIRECT
60 THE STATE FISCAL OFFICER TO TRANSFER \$3,000,000.00 FROM THE STATE
61 GENERAL FUND TO THE UNIVERSITY OF MISSISSIPPI MEDICAL CENTER - ACT
62 CENTER FUND DURING FISCAL YEAR 2010; TO CREATE A SPECIAL FUND IN
63 THE STATE TREASURY TO BE KNOWN AS THE "UNIVERSITY OF MISSISSIPPI
64 MEDICAL CENTER - ACT CENTER FUND"; TO PROVIDE THAT MONIES IN THE
65 SPECIAL FUND MAY BE USED BY THE UNIVERSITY OF MISSISSIPPI MEDICAL
66 CENTER, UPON APPROPRIATION BY THE LEGISLATURE, TO PROVIDE FUNDS
67 FOR THE ACT CENTER FOR TOBACCO TREATMENT, EDUCATION AND RESEARCH
68 AT THE UNIVERSITY OF MISSISSIPPI MEDICAL CENTER; AND FOR RELATED
69 PURPOSES.

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

71 **SECTION 1.** Section 27-103-125, Mississippi Code of 1972, is
72 amended as follows:

73 27-103-125. The proposed budget of each state agency shall
74 show the amounts required for operating expenses separately from
75 the amounts required for permanent improvements. The overall
76 budget shall show, separately by each source, the estimated amount
77 of general fund revenue and of special fund revenues of general
78 fund agencies. The total proposed expenditures in Part 1 of the
79 overall budget shall not exceed the amount of estimated revenues
80 that will be available in the general and special funds for
81 appropriation or use during the succeeding fiscal year, including
82 any balances that will be on hand in the general and special funds
83 at the close of the then current fiscal year. The total proposed
84 expenditures from the State General Fund in Part 1 of the overall
85 budget shall not exceed ninety-eight percent (98%) of the amount
86 of general fund revenue estimate for the succeeding fiscal year,
87 plus any unencumbered balances in general funds that will be
88 available and on hand at the close of the then current fiscal
89 year. However, for fiscal year 2010 only, the total proposed



90 expenditures from the State General Fund in Part 1 of the overall
91 budget shall not exceed one hundred percent (100%) of the amount
92 of the general fund revenue estimate for the succeeding fiscal
93 year, plus any unencumbered balances in general funds that will be
94 available and on hand at the close of the then current fiscal
95 year. The general fund revenue estimate shall be the estimate
96 jointly adopted by the Governor and the Joint Legislative Budget
97 Committee. Unencumbered balances in general funds that will be
98 available and on hand at the close of the current fiscal year
99 shall not include projected amounts required to be deposited into
100 the Working Cash-Stabilization Reserve Fund under Section
101 27-103-203. The Legislative Budget Office may recommend
102 additional taxes or sources of revenue if in its judgment those
103 additional funds are necessary to adequately support the functions
104 of the state government.

105 **SECTION 2.** Section 27-103-139, Mississippi Code of 1972, is
106 amended as follows:

107 27-103-139. On or before November 15 preceding each regular
108 session of the Legislature, except the first regular session of a
109 new term of office, the Governor shall submit to the members of
110 the Legislature, the Legislative Budget Office or the
111 members-elect, as the case may be, and to the executive head of
112 each state agency a balanced budget for the succeeding fiscal
113 year. The budget submitted shall be prepared in a format that
114 will include performance measurement data associated with the
115 various programs operated by each agency. The total proposed
116 expenditures in the balanced budget shall not exceed the amount of
117 estimated revenues that will be available for appropriation or use
118 during the succeeding fiscal year, including any balances that
119 will be on hand at the close of the then current fiscal year, as
120 determined by the revenue estimate jointly adopted by the Governor
121 and the Legislative Budget Committee. The total proposed
122 expenditures from the State General Fund in the balanced budget



123 shall not exceed ninety-eight percent (98%) of the amount of
124 general fund revenue estimate for the succeeding fiscal year, plus
125 any unencumbered balances in general funds that will be available
126 and on hand at the close of the then current fiscal year.
127 However, for fiscal year 2010 only, the total proposed
128 expenditures from the State General Fund in the balanced budget
129 shall not exceed one hundred percent (100%) of the amount of the
130 general fund revenue estimate for the succeeding fiscal year, plus
131 any unencumbered balances in general funds that will be available
132 and on hand at the close of the then current fiscal year. The
133 general fund revenue estimate shall be the estimate jointly
134 adopted by the Governor and the Joint Legislative Budget
135 Committee. Unencumbered balances in general funds that will be
136 available and on hand at the close of the fiscal year shall not
137 include projected amounts required to be deposited into the
138 Working Cash-Stabilization Reserve Fund and the Education
139 Enhancement Fund under Section 27-103-203.

140 The revenues used in preparing the balanced budget shall be
141 only those revenues that will be available under the general laws
142 of the state as they exist when the balanced budget is prepared,
143 and shall not include any proposed revenues that would become
144 available only after the enactment of new legislation. If the
145 Governor has any recommendations for additional proposed
146 expenditures or proposed revenues that are not included in his
147 balanced budget, he shall submit those recommendations in a
148 supplement that is separate from his balanced budget, and whenever
149 the Governor recommends any such additional proposed expenditures,
150 he also shall recommend proposed revenues that are sufficient to
151 fund the additional proposed expenditures, providing specific
152 details regarding the sources and the total amount of those
153 proposed revenues.

154 The Governor may employ a budget officer for the purpose of
155 receiving information from the State Fiscal Officer and preparing



156 his recommendations on the budget. If the Governor determines
157 that information received from the State Fiscal Officer is not
158 sufficient to enable him to prepare his budget recommendations, he
159 may request an appropriation from the Legislature to provide
160 additional staff within the Governor's office for that purpose.
161 At the first regular session after his election for Governor, the
162 Governor shall submit any budget recommendations plus the required
163 revenue source recommendations no later than January 31 of that
164 year.

165 **SECTION 3.** Section 27-103-211, Mississippi Code of 1972, is
166 amended as follows:

167 27-103-211. The total sum appropriated by the Legislature
168 from the State General Fund for any fiscal year shall not exceed
169 ninety-eight percent (98%) of the general fund revenue estimate
170 for that fiscal year developed by the Tax Commission and the
171 University Research Center and adopted by the Joint Legislative
172 Budget Committee, plus any unencumbered balances in general funds
173 that will be available and on hand at the close of the then
174 current fiscal year. The unencumbered balances in general funds
175 that will be available and on hand at the close of the fiscal year
176 shall not include projected amounts required to be deposited into
177 the Working Cash-Stabilization Reserve Fund under Section
178 27-103-203. However, for fiscal year 2010 only, the total sum
179 appropriated by the Legislature from the State General Fund shall
180 not exceed one hundred percent (100%) of the amount of the general
181 fund revenue estimate for that fiscal year, plus any unencumbered
182 balances in general funds that will be available and on hand at
183 the close of the then current fiscal year.

184 **SECTION 4.** During fiscal year 2010, the State Fiscal Officer
185 shall transfer to the Budget Contingency Fund created in Section
186 27-103-301, out of the following enumerated funds, the amounts
187 listed below from each fund:

188	AGENCY/FUND	FUND NO.	AMOUNT
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189	State General Fund	2999	\$146,672,000.00
190	Disaster Recovery Fund	3996	13,006,065.00
191	Emergency Aid Fund	39EA	4,974,032.00
192	Hurricane Disaster Reserve Fund	37SS	3,505,281.00
193	Working Cash-Stabilization		
194	Reserve Fund	3992	95,000,000.00
195	Department of Insurance Fund	3501	2,000,000.00
196	Restitution Fund	3993	556,804.00
197	Unclaimed Property Fund	3178	3,000,000.00
198	Archives and History - New		
199	Capitol R & R Fund	3480	200,000.00
200	TOTAL		\$268,914,182.00

201 **SECTION 5.** Section 43-13-405, Mississippi Code of 1972, is
202 amended as follows:

203 43-13-405. (1) In accordance with the purposes of this
204 article, there is established in the State Treasury the Health
205 Care Trust Fund, into which shall be deposited Two Hundred Eighty
206 Million Dollars (\$280,000,000.00) of the funds received by the
207 State of Mississippi as a result of the tobacco settlement as of
208 the end of fiscal year 1999, and all tobacco settlement
209 installment payments made in subsequent years for which the use or
210 purpose for expenditure is not restricted by the terms of the
211 settlement, except as otherwise provided in Section 43-13-407(2)
212 and (3) and Section 41-113-11. All income from the investment of
213 the funds in the Health Care Trust Fund shall be credited to the
214 account of the Health Care Trust Fund. The funds in the Health
215 Care Trust Fund at the end of a fiscal year shall not lapse into
216 the State General Fund.

217 (2) The Health Care Trust Fund shall remain inviolate and
218 shall never be expended, except as provided in this article. The
219 Legislature shall appropriate from the Health Care Trust Fund such
220 sums as are necessary to recoup any funds lost as a result of any
221 of the following actions:



222 (a) The federal Centers for Medicare and Medicaid
223 Services, or other agency of the federal government, is successful
224 in recouping tobacco settlement funds from the State of
225 Mississippi;

226 (b) The federal share of funds for the support of the
227 Mississippi Medicaid Program is reduced directly or indirectly as
228 a result of the tobacco settlement;

229 (c) Federal funding for any other program is reduced as
230 a result of the tobacco settlement; or

231 (d) Tobacco cessation programs are mandated by the
232 federal government or court order.

233 (3) This section shall stand repealed on July 1, 2011.

234 **SECTION 6.** Section 43-13-407, Mississippi Code of 1972, is
235 amended as follows:

236 43-13-407. (1) In accordance with the purposes of this
237 article, there is established in the State Treasury the Health
238 Care Expendable Fund, into which shall be transferred from the
239 Health Care Trust Fund the following sums:

240 (a) In fiscal year 2005, Four Hundred Fifty-six Million
241 Dollars (\$456,000,000.00);

242 (b) In fiscal year 2006, One Hundred Eighty-six Million
243 Dollars (\$186,000,000.00);

244 (c) In fiscal year 2007, One Hundred Eighty-six Million
245 Dollars (\$186,000,000.00);

246 (d) In fiscal year 2008, One Hundred Six Million
247 Dollars (\$106,000,000.00);

248 (e) In fiscal year 2009, Ninety-two Million Two Hundred
249 Fifty Thousand Dollars (\$92,250,000.00);

250 (f) In the fiscal year beginning after the calendar
251 year in which none of the amount of the annual tobacco settlement
252 installment payment will be deposited into the Health Care
253 Expendable Fund as provided in subsection (3) (d) of this section,
254 and in each fiscal year thereafter, a sum equal to the average



255 annual amount of the dividends, interest and other income,
256 including increases in value of the principal, earned on the funds
257 in the Health Care Trust Fund during the preceding four (4) fiscal
258 years.

259 (2) In any fiscal year in which interest, dividends and
260 other income from the investment of the funds in the Health Care
261 Trust Fund are not sufficient to fund the full amount of the
262 annual transfer into the Health Care Expendable Fund as required
263 in subsection (1)(f) of this section, the State Treasurer shall
264 transfer from tobacco settlement installment payments an amount
265 that is sufficient to fully fund the amount of the annual
266 transfer.

267 (3) Beginning with calendar year 2009, at the time that the
268 State of Mississippi receives the tobacco settlement installment
269 payment for each calendar year, the State Treasurer shall deposit
270 the following amounts of each of those installment payments into
271 the Health Care Expendable Fund:

272 (a) In calendar years 2009 and 2010, the total amount
273 of the installment payment;

274 (b) In calendar year 2011, the amount of the
275 installment payment less Ten Million Dollars (\$10,000,000.00);

276 (c) In calendar year 2012, the amount of the
277 installment payment less Twenty Million Dollars (\$20,000,000.00);

278 (d) In calendar year 2013, and each calendar year
279 thereafter, the amount of the installment payment to be deposited
280 into the Health Care Expendable Fund shall be reduced by an
281 additional Ten Million Dollars (\$10,000,000.00) each calendar year
282 until the calendar year that the amount of the installment payment
283 that otherwise would be deposited into the Health Care Expendable
284 Fund is less than the average annual amount of the dividends,
285 interest and other income, including increases in value of the
286 principal, earned on the funds in the Health Care Trust Fund
287 during the preceding four (4) fiscal years. Beginning with that



288 calendar year and each calendar year thereafter, none of the
289 amount of the installment payment shall be deposited into the
290 Health Care Expendable Fund.

291 (4) The total sum of Two Hundred Forty Million Dollars
292 (\$240,000,000.00) plus interest at the rate of five percent (5%)
293 per annum shall be transferred into the Health Care Trust Fund
294 from the State General Fund during fiscal years 2011 through 2018
295 to repay the trust fund for Two Hundred Forty Million Dollars
296 (\$240,000,000.00) of the total sum that is transferred from the
297 trust fund to the Health Care Expendable Fund during fiscal year
298 2005 under subsection (1)(a) of this section. The repayment shall
299 be made according to the following schedule: During each of
300 fiscal years 2011 through 2017, the State Fiscal Officer shall
301 transfer from the General Fund to the Health Care Trust Fund the
302 sum of Thirty-eight Million Dollars (\$38,000,000.00), and during
303 fiscal year 2018 the State Fiscal Officer shall transfer from the
304 State General Fund to the Health Care Trust Fund a sum in the
305 amount certified by the State Treasurer as necessary to fully
306 repay the balance of the Two Hundred Forty Million Dollars
307 (\$240,000,000.00) plus interest at the rate of five percent (5%)
308 per annum.

309 (5) All income from the investment of the funds in the
310 Health Care Expendable Fund shall be credited to the account of
311 the Health Care Expendable Fund. Any funds in the Health Care
312 Expendable Fund at the end of a fiscal year shall not lapse into
313 the State General Fund.

314 (6) The funds in the Health Care Expendable Fund shall be
315 available for expenditure under specific appropriation by the
316 Legislature beginning in fiscal year 2000, and shall be expended
317 exclusively for health care purposes.

318 (7) The provisions of subsection (1) of this section may not
319 be changed in any manner except upon amendment to that subsection
320 by a bill enacted by the Legislature with a vote of not less than



321 three-fifths (3/5) of the members of each house present and
322 voting.

323 (8) Subsections (1), (2), (5) and (6) of this section shall
324 stand repealed on July 1, 2011.

325 **SECTION 7.** Section 27-7-309, Mississippi Code of 1972, is
326 amended as follows:

327 **[Until July 1, 2010, this section shall read as follows:]**

328 27-7-309. (1) (a) Except as otherwise provided in this
329 subsection, every employer required to deduct and withhold from
330 wages under this article shall, for each calendar quarter, on or
331 before the fifteenth day of the month following the close of such
332 calendar quarter, file a withholding return as prescribed by the
333 commissioner and pay over to the commissioner the full amount
334 required to be deducted and withheld from wages by such employer
335 for the calendar quarter. Provided that the commissioner may, by
336 regulation, provide that every such employer shall, on or before
337 the fifteenth day of each month, pay over to the commissioner or a
338 depository designated by the commissioner, the amount required to
339 be deducted and withheld by such employer for the preceding month,
340 if such amount is One Hundred Dollars (\$100.00) or more. Returns
341 and payments placed in the mail must be postmarked by the due date
342 in order to be timely filed, except when the due date falls on a
343 weekend or holiday, returns and payments placed in the mail must
344 be postmarked by the first working day following the due date in
345 order to be considered timely filed.

346 (b) An employer having an average monthly withholding
347 tax liability of at least Twenty Thousand Dollars (\$20,000.00) for
348 the preceding calendar year shall pay to the State Tax Commission
349 on or before June 25, 2003, and on or before the twenty-fifth day
350 of June of each succeeding year thereafter, an amount equal to at
351 least seventy-five percent (75%) of such employer's estimated
352 withholding tax liability for the month of June of the current
353 taxable year, or an amount equal to at least seventy-five percent



354 (75%) of the employer's withholding tax liability for the month of
355 June of the preceding taxable year. Payments required to be made
356 under this paragraph must be received by the State Tax Commission
357 no later than June 25 in order to be considered timely made. An
358 employer that fails to comply with the requirements of this
359 paragraph may be assessed a penalty in an amount equal to ten
360 percent (10%) of the difference between any amount the taxpayer
361 pays pursuant to this paragraph and the employer's actual
362 withholding tax liability for the month of June for which the
363 estimated payment was required to be made. This paragraph shall
364 not apply to any agency, department or instrumentality of the
365 United States, any agency, department, institution,
366 instrumentality or political subdivision of the State of
367 Mississippi, or any agency, department, institution or
368 instrumentality of any political subdivision of the State of
369 Mississippi. Payments made pursuant to this paragraph for the
370 month of June 2003, less One Hundred Thousand Dollars
371 (\$100,000.00) thereof to be retained by the State Tax Commission
372 to defray the costs of collection, shall be deposited by the State
373 Tax Commission into the Budget Contingency Fund created under
374 Section 27-103-301, and payments made pursuant to this paragraph
375 for the month of June of 2004, and each succeeding year
376 thereafter, less One Hundred Thousand Dollars (\$100,000.00)
377 thereof to be retained by the State Tax Commission each year to
378 defray the costs of collection, shall be deposited by the State
379 Tax Commission into the State General Fund.

380 (c) The commissioner may promulgate rules and
381 regulations to require or permit filing periods of any duration,
382 in lieu of monthly or quarterly filing periods, for any taxpayer
383 or group thereof.

384 (2) Notwithstanding any of the other provisions of this
385 section, all transient employers and all employers engaged in any
386 business which is seasonal shall make return and pay over to the



387 commissioner on a monthly basis, the full amounts required to be
388 deducted and withheld from the wages by such employer for the
389 calendar month. Such returns and payments to the commissioner by
390 such employers shall be made on or before the fifteenth day of the
391 month following the month for which such amounts were deducted and
392 withheld from the wages of his employees. The commissioner shall
393 have the authority to issue reasonable rules and regulations
394 designating or classifying said transient and seasonal employers.

395 (3) If the commissioner, in any case, has justifiable reason
396 to believe that the collection of funds required to be withheld by
397 any employer as provided herein is in jeopardy, he may require the
398 employer to file a return and pay such amount required to be
399 withheld at any time.

400 (4) Every employer who fails to withhold or pay to the
401 commissioner any sums required by this article to be withheld and
402 paid, shall be personally and individually liable therefor, except
403 as provided in Section 27-7-307; and any sum or sums withheld in
404 accordance with the provisions of this article shall be deemed to
405 be held in trust for the State of Mississippi and shall be
406 recorded by the employer in a ledger account so as to clearly
407 indicate the amount of tax withheld and that the amount is the
408 property of the State of Mississippi.

409 (5) Once an employer has become liable to a quarterly return
410 of withholding, he must continue to file a quarterly report, even
411 though no tax has been withheld, until such time as he notifies
412 the commissioner, in writing, that he no longer has employees or
413 that he is no longer liable for such quarterly returns.

414 (6) Once an employer has become liable to a monthly return
415 of withholding, he must continue to file a monthly report, even
416 though no tax has been withheld until such time as he notifies the
417 commissioner, in writing, that he no longer has employees or that
418 he is no longer liable for such monthly returns.



419 (7) Magnetic media reporting may be required in a manner to
420 be determined by the commissioner.

421 **[From and after July 1, 2010, this section shall read as**
422 **follows:]**

423 27-7-309. (1) (a) Except as otherwise provided in this
424 subsection, every employer required to deduct and withhold from
425 wages under this article shall, for each calendar quarter, on or
426 before the fifteenth day of the month following the close of such
427 calendar quarter, file a withholding return as prescribed by the
428 commissioner and pay over to the commissioner the full amount
429 required to be deducted and withheld from wages by such employer
430 for the calendar quarter. Provided that the commissioner may, by
431 regulation, provide that every such employer shall, on or before
432 the fifteenth day of each month, pay over to the commissioner or a
433 depository designated by the commissioner, the amount required to
434 be deducted and withheld by such employer for the preceding month,
435 if such amount is One Hundred Dollars (\$100.00) or more. Returns
436 and payments placed in the mail must be postmarked by the due date
437 in order to be timely filed, except when the due date falls on a
438 weekend or holiday, returns and payments placed in the mail must
439 be postmarked by the first working day following the due date in
440 order to be considered timely filed.

441 (b) An employer having an average monthly withholding
442 tax liability of at least Fifty Thousand Dollars (\$50,000.00) for
443 the preceding calendar year shall pay to the State Tax Commission
444 on or before June 25, 2011, and on or before the twenty-fifth day
445 of June of each succeeding year thereafter, an amount equal to at
446 least seventy-five percent (75%) of such employer's estimated
447 withholding tax liability for the month of June of the current
448 taxable year, or an amount equal to at least seventy-five percent
449 (75%) of the employer's withholding tax liability for the month of
450 June of the preceding taxable year. Payments required to be made
451 under this paragraph must be received by the State Tax Commission



452 no later than June 25 in order to be considered timely made. An
453 employer that fails to comply with the requirements of this
454 paragraph may be assessed a penalty in an amount equal to ten
455 percent (10%) of the difference between any amount the taxpayer
456 pays pursuant to this paragraph and the employer's actual
457 withholding tax liability for the month of June for which the
458 estimated payment was required to be made. This paragraph shall
459 not apply to any agency, department or instrumentality of the
460 United States, any agency, department, institution,
461 instrumentality or political subdivision of the State of
462 Mississippi, or any agency, department, institution or
463 instrumentality of any political subdivision of the State of
464 Mississippi. Payments made pursuant to this paragraph for the
465 month of June, less One Hundred Thousand Dollars (\$100,000.00)
466 thereof to be retained by the State Tax Commission each year to
467 defray the costs of collection, shall be deposited by the State
468 Tax Commission into the State General Fund.

469 (c) The commissioner may promulgate rules and
470 regulations to require or permit filing periods of any duration,
471 in lieu of monthly or quarterly filing periods, for any taxpayer
472 or group thereof.

473 (2) Notwithstanding any of the other provisions of this
474 section, all transient employers and all employers engaged in any
475 business which is seasonal shall make return and pay over to the
476 commissioner on a monthly basis, the full amounts required to be
477 deducted and withheld from the wages by such employer for the
478 calendar month. Such returns and payments to the commissioner by
479 such employers shall be made on or before the fifteenth day of the
480 month following the month for which such amounts were deducted and
481 withheld from the wages of his employees. The commissioner shall
482 have the authority to issue reasonable rules and regulations
483 designating or classifying those transient and seasonal employers.



484 (3) If the commissioner, in any case, has justifiable reason
485 to believe that the collection of funds required to be withheld by
486 any employer as provided herein is in jeopardy, he may require the
487 employer to file a return and pay such amount required to be
488 withheld at any time.

489 (4) Every employer who fails to withhold or pay to the
490 commissioner any sums required by this article to be withheld and
491 paid, shall be personally and individually liable therefor, except
492 as provided in Section 27-7-307; and any sum or sums withheld in
493 accordance with the provisions of this article shall be deemed to
494 be held in trust for the State of Mississippi and shall be
495 recorded by the employer in a ledger account so as to clearly
496 indicate the amount of tax withheld and that the amount is the
497 property of the State of Mississippi.

498 (5) Once an employer has become liable to a quarterly return
499 of withholding, he must continue to file a quarterly report, even
500 though no tax has been withheld, until such time as he notifies
501 the commissioner, in writing, that he no longer has employees or
502 that he is no longer liable for such quarterly returns.

503 (6) Once an employer has become liable to a monthly return
504 of withholding, he must continue to file a monthly report, even
505 though no tax has been withheld until such time as he notifies the
506 commissioner, in writing, that he no longer has employees or that
507 he is no longer liable for such monthly returns.

508 (7) Magnetic media reporting may be required in a manner to
509 be determined by the commissioner.

510 **SECTION 8.** Section 27-65-33, Mississippi Code of 1972, is
511 amended as follows:

512 **[Until July 1, 2010, this section shall read as follows:]**

513 27-65-33. (1) Except as otherwise provided in this section,
514 the taxes levied by this chapter shall be due and payable on or
515 before the twentieth day of the month next succeeding the month in
516 which the tax accrues, except as otherwise provided. Returns and



517 payments placed in the mail must be postmarked by the due date in
518 order to be considered timely filed, except when the due date
519 falls on a weekend or holiday, returns and payments placed in the
520 mail must be postmarked by the first working day following the due
521 date in order to be considered timely filed. The taxpayer shall
522 make a return showing the gross proceeds of sales or the gross
523 income of the business, and any and all allowable deductions, or
524 exempt sales, and compute the tax due for the period covered.

525 As compensation for collecting sales and use taxes, complying
526 fully with the applicable statutes, filing returns and supplements
527 thereto and paying all taxes by the twentieth of the month
528 following the period covered, the taxpayer may discount and retain
529 two percent (2%) of the liability on each return subject to the
530 following limitations:

531 (a) The compensation or discount shall not apply to
532 taxes levied under the provisions of Sections 27-65-19 and
533 27-65-21, or on charges for ginning cotton under Section 27-65-23.

534 (b) The compensation or discount shall not apply to
535 taxes collected by a county official or state agency.

536 (c) The compensation or discount shall not exceed Fifty
537 Dollars (\$50.00) per month, or Six Hundred Dollars (\$600.00) per
538 calendar year, per business location on each state sales tax
539 return, or on each use tax return.

540 (d) The compensation or discount shall not apply to any
541 wholesale tax, the rate of which is equal to or greater than the
542 tax rate applicable to retail sales of the same property or
543 service. The retailer of such items shall be entitled to the
544 compensation based on the tax computed on retail sales before
545 application of the credit for any tax paid to the wholesaler,
546 jobber, or other person.

547 (e) The compensation or discount allowed and taken for
548 any filing period may be reassessed and collected when an audit of
549 a taxpayer's records reveals a tax deficiency for that period.



550 (2) A taxpayer required to collect sales taxes under this
551 chapter and having an average monthly sales tax liability of at
552 least Twenty Thousand Dollars (\$20,000.00) for the preceding
553 calendar year shall pay to the State Tax Commission on or before
554 June 25, 2003, and on or before the twenty-fifth day of June of
555 each succeeding year thereafter, an amount equal to at least
556 seventy-five percent (75%) of such taxpayer's estimated sales tax
557 liability for the month of June of the current calendar year, or
558 an amount equal to at least seventy-five percent (75%) of the
559 taxpayer's sales tax liability for the month of June of the
560 preceding calendar year. Payments required to be made under this
561 subsection must be received by the State Tax Commission no later
562 than June 25 in order to be considered timely made. A taxpayer
563 that fails to comply with the requirements of this subsection may
564 be assessed a penalty in an amount equal to ten percent (10%) of
565 the difference between any amount the taxpayer pays pursuant to
566 this subsection and the taxpayer's actual sales tax liability for
567 the month of June for which the estimated payment was required to
568 be made. Payments made by a taxpayer under this subsection shall
569 not be considered to be collected for the purposes of any sales
570 tax diversions required by law until the taxpayer files a return
571 for the actual sales taxes collected during the month of June.
572 This subsection shall not apply to any agency, department or
573 instrumentality of the United States, any agency, department,
574 institution, instrumentality or political subdivision of the State
575 of Mississippi, or any agency, department, institution or
576 instrumentality of any political subdivision of the State of
577 Mississippi. Payments made pursuant to this subsection for the
578 month of June 2003, shall be deposited by the State Tax Commission
579 into the Budget Contingency Fund created under Section 27-103-301,
580 and payments made pursuant to this subsection for the month of
581 June of 2004, and each succeeding year thereafter, shall be
582 deposited by the State Tax Commission into the State General Fund.



583 (3) All returns shall be sworn to by the taxpayer, if made
584 by an individual, or by the president, vice president, secretary
585 or treasurer of a corporation, or authorized agent, if made on
586 behalf of a corporation. If made on behalf of a partnership,
587 joint venture, association, trust, estate, or in any other group
588 or combination acting as a unit, any individual delegated by such
589 firm shall swear to the return on behalf of the taxpayer. The
590 commissioner may prescribe methods by which the taxpayer may swear
591 to his return.

592 (4) The commissioner may promulgate rules and regulations to
593 require or permit filing periods of any duration, in lieu of
594 monthly filing periods, for any taxpayer or group thereof.

595 (5) The commissioner may require the execution and filing by
596 the taxpayer with the commissioner of a good and solvent bond with
597 some surety company authorized to do business in Mississippi as
598 surety thereon in an amount double the aggregate tax liability by
599 such taxpayer for any previous three (3) months' period within the
600 last calendar year or estimated three (3) months' tax liability.
601 Said bond is to be conditioned for the prompt payment of such
602 taxes as may be due for each such return.

603 (6) The commissioner, for good cause, may grant such
604 reasonable additional time within which to make any return
605 required under the provisions of this chapter as he may deem
606 proper, but the time for filing any return shall not be extended
607 beyond the twentieth of the month next succeeding the regular due
608 date of the return without the imposition of interest at the rate
609 of one percent (1%) per month or fractional part of a month from
610 the time the return was due until the tax is paid.

611 (7) For persistent, willful, or recurring failure to make
612 any return and pay the tax shown thereby to be due by the time
613 specified, there shall be added to the amount of tax shown to be
614 due ten percent (10%) damages, or interest at the rate of one
615 percent (1%) per month, or both.



616 (8) Any taxpayer may, upon making application therefor,
617 obtain from the commissioner an extension of time for the payment
618 of taxes due on credit sales until collections thereon have been
619 made. When such extension is granted, the taxpayer shall
620 thereafter include in each monthly or quarterly report all
621 collections made during the preceding month or quarter, and shall
622 pay the taxes due thereon at the time of filing such report. Such
623 permission may be revoked or denied at the discretion of the
624 commissioner when, in his opinion, a total sales basis will best
625 reflect the taxable income or expedite examination of the
626 taxpayer's records.

627 (9) Any taxpayer reporting credit sales before collection
628 thereof has been made may take credit on subsequent returns or
629 reports for bad debts actually charged off, if such amounts
630 charged off have previously been included in taxable gross income
631 or taxable gross proceeds of sales, as the case may be, and the
632 tax paid thereon. However, any amounts subsequently collected on
633 accounts that have been charged off as bad debts shall be included
634 in subsequent reports and the tax shall be paid thereon.

635 (10) In cases where an extension of time has been granted by
636 the commissioner for payment of taxes due on credit sales and the
637 taxpayer thereafter discontinues the business, such taxpayer shall
638 be required to file with the commissioner within ten (10) days, or
639 such further time as the commissioner may direct, from the date of
640 the discontinuance of such business, a special report showing the
641 amounts of any credit sales which have not been included in
642 determining the measure of the tax previously paid and any other
643 information with reference to credit sales as the commissioner may
644 require. The commissioner shall thereupon investigate the facts
645 with reference to credit sales and the condition of the accounts,
646 and shall determine, from the best evidence available, the value
647 of all open accounts, notes, or other evidence of debt arising
648 from credit sales. The value of all notes, open accounts and



649 other evidence of debt, as thus determined by the commissioner,
650 shall be used in determining the amount of the tax for which such
651 taxpayer shall be liable. When the amount of the tax shall have
652 been ascertained, the taxpayer shall be required to pay the same
653 within ten (10) days or such further time as the commissioner may
654 allow, notwithstanding the fact that such note or accounts may
655 still remain uncollected.

656 **[From and after July 1, 2010, this section shall read as**
657 **follows:]**

658 27-65-33. (1) Except as otherwise provided in this section,
659 the taxes levied by this chapter shall be due and payable on or
660 before the twentieth day of the month next succeeding the month in
661 which the tax accrues, except as otherwise provided. Returns and
662 payments placed in the mail must be postmarked by the due date in
663 order to be considered timely filed, except when the due date
664 falls on a weekend or holiday, returns and payments placed in the
665 mail must be postmarked by the first working day following the due
666 date in order to be considered timely filed. The taxpayer shall
667 make a return showing the gross proceeds of sales or the gross
668 income of the business, and any and all allowable deductions, or
669 exempt sales, and compute the tax due for the period covered.

670 As compensation for collecting sales and use taxes, complying
671 fully with the applicable statutes, filing returns and supplements
672 thereto and paying all taxes by the twentieth of the month
673 following the period covered, the taxpayer may discount and retain
674 two percent (2%) of the liability on each return subject to the
675 following limitations:

676 (a) The compensation or discount shall not apply to
677 taxes levied under the provisions of Sections 27-65-19 and
678 27-65-21, or on charges for ginning cotton under Section 27-65-23.

679 (b) The compensation or discount shall not apply to
680 taxes collected by a county official or state agency.



681 (c) The compensation or discount shall not exceed Fifty
682 Dollars (\$50.00) per month, or Six Hundred Dollars (\$600.00) per
683 calendar year, per business location on each state sales tax
684 return, or on each use tax return.

685 (d) The compensation or discount shall not apply to any
686 wholesale tax, the rate of which is equal to or greater than the
687 tax rate applicable to retail sales of the same property or
688 service. The retailer of such items shall be entitled to the
689 compensation based on the tax computed on retail sales before
690 application of the credit for any tax paid to the wholesaler,
691 jobber or other person.

692 (e) The compensation or discount allowed and taken for
693 any filing period may be reassessed and collected when an audit of
694 a taxpayer's records reveals a tax deficiency for that period.

695 (2) A taxpayer required to collect sales taxes under this
696 chapter and having an average monthly sales tax liability of at
697 least Fifty Thousand Dollars (\$50,000.00) for the preceding
698 calendar year shall pay to the State Tax Commission on or before
699 June 25, 2011, and on or before the twenty-fifth day of June of
700 each succeeding year thereafter, an amount equal to at least
701 seventy-five percent (75%) of such taxpayer's estimated sales tax
702 liability for the month of June of the current calendar year, or
703 an amount equal to at least seventy-five percent (75%) of the
704 taxpayer's sales tax liability for the month of June of the
705 preceding calendar year. For the purposes of calculating a
706 taxpayer's estimated sales tax liability for the month of June of
707 the current calendar year, the taxpayer does not have to include
708 taxes due on credit sales for which the taxpayer has not received
709 payment before June 20. Payments required to be made under this
710 subsection must be received by the State Tax Commission no later
711 than June 25 in order to be considered timely made. A taxpayer
712 that fails to comply with the requirements of this subsection may
713 be assessed a penalty in an amount equal to ten percent (10%) of



714 the difference between any amount the taxpayer pays pursuant to
715 this subsection and the taxpayer's actual sales tax liability for
716 the month of June for which the estimated payment was required to
717 be made. Payments made by a taxpayer under this subsection shall
718 not be considered to be collected for the purposes of any sales
719 tax diversions required by law until the taxpayer files a return
720 for the actual sales taxes collected during the month of June.
721 This subsection shall not apply to any agency, department or
722 instrumentality of the United States, any agency, department,
723 institution, instrumentality or political subdivision of the State
724 of Mississippi, or any agency, department, institution or
725 instrumentality of any political subdivision of the State of
726 Mississippi.

727 (3) All returns shall be sworn to by the taxpayer, if made
728 by an individual, or by the president, vice president, secretary
729 or treasurer of a corporation, or authorized agent, if made on
730 behalf of a corporation. If made on behalf of a partnership,
731 joint venture, association, trust, estate, or in any other group
732 or combination acting as a unit, any individual delegated by such
733 firm shall swear to the return on behalf of the taxpayer. The
734 commissioner may prescribe methods by which the taxpayer may swear
735 to his return.

736 (4) The commissioner may promulgate rules and regulations to
737 require or permit filing periods of any duration, in lieu of
738 monthly filing periods, for any taxpayer or group thereof.

739 (5) The commissioner may require the execution and filing by
740 the taxpayer with the commissioner of a good and solvent bond with
741 some surety company authorized to do business in Mississippi as
742 surety thereon in an amount double the aggregate tax liability by
743 such taxpayer for any previous three-month period within the last
744 calendar year or estimated three (3) months' tax liability. The
745 bond is to be conditioned for the prompt payment of such taxes as
746 may be due for each such return.



747 (6) The commissioner, for good cause, may grant such
748 reasonable additional time within which to make any return
749 required under the provisions of this chapter as he may deem
750 proper, but the time for filing any return shall not be extended
751 beyond the twentieth of the month next succeeding the regular due
752 date of the return without the imposition of interest at the rate
753 of one percent (1%) per month or fractional part of a month from
754 the time the return was due until the tax is paid.

755 (7) For persistent, willful or recurring failure to make any
756 return and pay the tax shown thereby to be due by the time
757 specified, there shall be added to the amount of tax shown to be
758 due ten percent (10%) damages, or interest at the rate of one
759 percent (1%) per month, or both.

760 (8) Any taxpayer may, upon making application therefor,
761 obtain from the commissioner an extension of time for the payment
762 of taxes due on credit sales until collections thereon have been
763 made. When such extension is granted, the taxpayer shall
764 thereafter include in each monthly or quarterly report all
765 collections made during the preceding month or quarter, and shall
766 pay the taxes due thereon at the time of filing such report. Such
767 permission may be revoked or denied at the discretion of the
768 commissioner when, in his opinion, a total sales basis will best
769 reflect the taxable income or expedite examination of the
770 taxpayer's records.

771 (9) Any taxpayer reporting credit sales before collection
772 thereof has been made may take credit on subsequent returns or
773 reports for bad debts actually charged off, if such amounts
774 charged off have previously been included in taxable gross income
775 or taxable gross proceeds of sales, as the case may be, and the
776 tax paid thereon. However, any amounts subsequently collected on
777 accounts that have been charged off as bad debts shall be included
778 in subsequent reports and the tax shall be paid thereon.



779 (10) In cases where an extension of time has been granted by
780 the commissioner for payment of taxes due on credit sales and the
781 taxpayer thereafter discontinues the business, such taxpayer shall
782 be required to file with the commissioner within ten (10) days, or
783 such further time as the commissioner may direct, from the date of
784 the discontinuance of such business, a special report showing the
785 amounts of any credit sales which have not been included in
786 determining the measure of the tax previously paid and any other
787 information with reference to credit sales as the commissioner may
788 require. The commissioner shall thereupon investigate the facts
789 with reference to credit sales and the condition of the accounts,
790 and shall determine, from the best evidence available, the value
791 of all open accounts, notes or other evidence of debt arising from
792 credit sales. The value of all notes, open accounts and other
793 evidence of debt, as thus determined by the commissioner, shall be
794 used in determining the amount of the tax for which such taxpayer
795 shall be liable. When the amount of the tax shall have been
796 ascertained, the taxpayer shall be required to pay the same within
797 ten (10) days or such further time as the commissioner may allow,
798 notwithstanding the fact that such note or accounts may still
799 remain uncollected.

800 **SECTION 9.** Section 27-67-17, Mississippi Code of 1972, is
801 amended as follows:

802 **[Until July 1, 2010, this section shall read as follows:]**

803 27-67-17. (1) Except as otherwise provided in this section,
804 the commissioner shall collect the tax imposed by this article,
805 and every person subject to its provisions shall remit to the
806 commissioner, on or before the twentieth day of each month, the
807 amount of tax due by such person for the preceding calendar month.
808 Returns and payments placed in the mail must be postmarked by the
809 due date in order to be timely filed, except that when the due
810 date falls on a weekend or holiday, returns and payments placed in
811 the mail must be postmarked by the first working day following the



812 due date in order to be considered timely filed. Every taxpayer
813 shall file a return with his remittance, which return shall be
814 prescribed by the commissioner and shall show for the calendar
815 month preceding the tax payment date, the total sale or purchase
816 price, or value of tangible personal property sold, used, stored
817 or consumed by him for benefit received or service performed, and
818 such other information as the commissioner may deem pertinent and
819 necessary for determining the amount of tax due thereunder.

820 (2) The commissioner, in his discretion, may authorize in
821 writing the filing of returns and the payment of tax on a
822 quarterly basis by any person required or authorized to pay the
823 tax imposed, such authority to be subject to revocation for good
824 cause by the commissioner.

825 (3) In instances where it is impractical to file returns and
826 pay the tax monthly or quarterly, the commissioner may authorize
827 the filing of semiannual or annual returns.

828 (4) A taxpayer required to collect use taxes under this
829 article and having an average monthly use tax liability of at
830 least Twenty Thousand Dollars (\$20,000.00) for the preceding
831 calendar year shall pay to the State Tax Commission on or before
832 June 25, 2003, and on or before the twenty-fifth day of June of
833 each succeeding year thereafter, an amount equal to at least
834 seventy-five percent (75%) of such taxpayer's estimated use tax
835 liability for the month of June of the current calendar year, or
836 an amount equal to at least seventy-five percent (75%) of the
837 taxpayer's use tax liability for the month of June of the
838 preceding calendar year. Payments required to be made under this
839 subsection must be received by the State Tax Commission no later
840 than June 25 in order to be considered timely made. A taxpayer
841 that fails to comply with the requirements of this subsection may
842 be assessed a penalty in an amount equal to ten percent (10%) of
843 the difference between any amount the taxpayer pays pursuant to
844 this subsection and the taxpayer's actual use tax liability for



845 the month of June for which the estimated payment was required to
846 be made. Payments made by a taxpayer under this subsection shall
847 not be considered to be collected for the purposes of any use tax
848 diversions required by law until the taxpayer files a return for
849 the actual use taxes collected during the month of June. This
850 subsection shall not apply to any agency, department or
851 instrumentality of the United States, any agency, department,
852 institution, instrumentality or political subdivision of the State
853 of Mississippi, or any agency, department, institution or
854 instrumentality of any political subdivision of the State of
855 Mississippi. Payments made pursuant to this subsection for the
856 month of June 2003, shall be deposited by the State Tax Commission
857 into the Budget Contingency Fund created under Section 27-103-301,
858 and payments made pursuant to this subsection for the month of
859 June of 2004, and each succeeding year thereafter, shall be
860 deposited by the State Tax Commission into the State General Fund.

861 (5) The commissioner, in his discretion, may authorize the
862 computation of the tax on the basis of a formula in lieu of direct
863 accounting of specific properties in instances where such method
864 will expedite, simplify or provide a more equitable means of
865 determining liability under this article. All formulas shall be
866 subject to revocation for good cause by the commissioner.

867 **[From and after July 1, 2010, this section shall read as**
868 **follows:]**

869 27-67-17. (1) Except as otherwise provided in this section,
870 the commissioner shall collect the tax imposed by this article,
871 and every person subject to its provisions shall remit to the
872 commissioner, on or before the twentieth day of each month, the
873 amount of tax due by such person for the preceding calendar month.
874 Returns and payments placed in the mail must be postmarked by the
875 due date in order to be timely filed, except that when the due
876 date falls on a weekend or holiday, returns and payments placed in
877 the mail must be postmarked by the first working day following the



878 due date in order to be considered timely filed. Every taxpayer
879 shall file a return with his remittance, which return shall be
880 prescribed by the commissioner and shall show for the calendar
881 month preceding the tax payment date, the total sale or purchase
882 price, or value of tangible personal property sold, used, stored
883 or consumed by him for benefit received or service performed, and
884 such other information as the commissioner may deem pertinent and
885 necessary for determining the amount of tax due thereunder.

886 (2) The commissioner, in his discretion, may authorize in
887 writing the filing of returns and the payment of tax on a
888 quarterly basis by any person required or authorized to pay the
889 tax imposed, such authority to be subject to revocation for good
890 cause by the commissioner.

891 (3) In instances where it is impractical to file returns and
892 pay the tax monthly or quarterly, the commissioner may authorize
893 the filing of semiannual or annual returns.

894 (4) A taxpayer required to collect use taxes under this
895 article and having an average monthly use tax liability of at
896 least Fifty Thousand Dollars (\$50,000.00) for the preceding
897 calendar year shall pay to the State Tax Commission on or before
898 June 25, 2011, and on or before the twenty-fifth day of June of
899 each succeeding year thereafter, an amount equal to at least
900 seventy-five percent (75%) of such taxpayer's estimated use tax
901 liability for the month of June of the current calendar year, or
902 an amount equal to at least seventy-five percent (75%) of the
903 taxpayer's use tax liability for the month of June of the
904 preceding calendar year. Payments required to be made under this
905 subsection must be received by the State Tax Commission no later
906 than June 25 in order to be considered timely made. A taxpayer
907 that fails to comply with the requirements of this subsection may
908 be assessed a penalty in an amount equal to ten percent (10%) of
909 the difference between any amount the taxpayer pays pursuant to
910 this subsection and the taxpayer's actual use tax liability for



911 the month of June for which the estimated payment was required to
912 be made. Payments made by a taxpayer under this subsection shall
913 not be considered to be collected for the purposes of any use tax
914 diversions required by law until the taxpayer files a return for
915 the actual use taxes collected during the month of June. This
916 subsection shall not apply to any agency, department or
917 instrumentality of the United States, any agency, department,
918 institution, instrumentality or political subdivision of the State
919 of Mississippi, or any agency, department, institution or
920 instrumentality of any political subdivision of the State of
921 Mississippi.

922 (5) The commissioner, in his discretion, may authorize the
923 computation of the tax on the basis of a formula in lieu of direct
924 accounting of specific properties in instances where such method
925 will expedite, simplify or provide a more equitable means of
926 determining liability under this article. All formulas shall be
927 subject to revocation for good cause by the commissioner.

928 **SECTION 10.** Section 65-37-13, Mississippi Code of 1972, is
929 amended as follows:

930 65-37-13. (1) There is created in the State Treasury a
931 special fund to be designated as the "Local System Bridge
932 Replacement and Rehabilitation Fund." The fund shall consist of
933 such monies as the Legislature appropriates pursuant to subsection
934 (2) of this section and such other monies as the Legislature may
935 designate for deposit into the fund. Monies in the fund may be
936 expended upon legislative appropriation in accordance with the
937 provisions of Sections 65-37-1 through 65-37-15.

938 (2) (a) During each regular legislative session held in
939 calendar years 1995, 1996, 1997 and 1998, if the official General
940 Fund revenue estimate for the succeeding fiscal year for which
941 appropriations are being made reflects a growth in General Fund
942 revenues of three percent (3%) or more for that succeeding fiscal
943 year, then the Legislature shall appropriate Twenty-five Million



944 Dollars (\$25,000,000.00) from the State General Fund for deposit
945 into the Local System Bridge Replacement and Rehabilitation Fund.

946 (b) During the regular legislative session held in
947 calendar year 1999, if the official General Fund revenue estimate
948 for the succeeding fiscal year for which appropriations are being
949 made reflects a growth in General Fund revenues of two percent
950 (2%) or more for the succeeding fiscal year, then the Legislature
951 shall appropriate Ten Million Dollars (\$10,000,000.00) from the
952 State General Fund for deposit into the Local System Bridge
953 Replacement and Rehabilitation Fund.

954 (c) Except as otherwise provided in this paragraph (c),
955 during each regular legislative session held in calendar years
956 2001 through 2014, if the official General Fund revenue estimate
957 for the succeeding fiscal year for which appropriations are being
958 made reflects a growth in General Fund revenues of two percent
959 (2%) or more for the succeeding fiscal year, then the Legislature
960 shall appropriate Twenty Million Dollars (\$20,000,000.00) from the
961 State General Fund for deposit into the Local System Bridge
962 Replacement and Rehabilitation Fund. However, during the regular
963 legislative sessions held in calendar years 2003, 2004, 2005,
964 2006, 2007, 2008 and 2009, the Legislature shall not be required
965 to appropriate funds for deposit into the Local System Bridge
966 Replacement and Rehabilitation Fund.

967 (3) Such monies as are deposited into the fund under the
968 provisions of this section may be expended upon requisition
969 therefor by the State Aid Engineer in accordance with the
970 provisions of Sections 65-37-1 through 65-37-15. The Office of
971 State Aid Road Construction shall be entitled to reimbursement
972 from monies in the fund, upon requisitions therefor by the State
973 Aid Engineer, for the actual expenses incurred by the office in
974 administering the provisions of the local system bridge
975 replacement and rehabilitation program. Unexpended amounts
976 remaining in the fund at the end of a fiscal year shall not lapse



977 into the State General Fund, and any interest earned on amounts in
978 the fund shall be deposited to the credit of the fund.

979 (4) Monies in the Local System Bridge Replacement and
980 Rehabilitation Fund shall be allocated and become available for
981 distribution to counties in accordance with the formula prescribed
982 in Section 65-37-4 beginning January 1, 1995, on a
983 project-by-project basis. Monies in the Local System Bridge
984 Replacement and Rehabilitation Fund may not be used or expended
985 for any purpose except as authorized under Sections 65-37-1
986 through 65-37-15.

987 (5) Monies in the Local System Bridge Replacement and
988 Rehabilitation Fund may be credited to a county in advance of the
989 normal accrual to finance certain projects, subject to the
990 approval of the State Aid Engineer and subject further to the
991 following limitations:

992 (a) That the maximum amount of such monies that may be
993 advanced to any county shall not exceed ninety percent (90%) of
994 the funds estimated to accrue to such county during the remainder
995 of the term of office of the board of supervisors of such county;

996 (b) That no advance credit of funds will be made to any
997 county when the unobligated balance in the Local System Bridge
998 Replacement and Rehabilitation Fund is less than One Million
999 Dollars (\$1,000,000.00); and

1000 (c) That such advance crediting of funds be effected by
1001 the State Aid Engineer at the time of the approval of the plans
1002 and specifications for the proposed projects.

1003 It is the intent of this provision to utilize to the fullest
1004 practicable extent the balance of monies in the Local System
1005 Bridge Replacement and Rehabilitation Fund on hand at all times.

1006 **SECTION 11.** Section 41-19-291, Mississippi Code of 1972, is
1007 amended as follows:

1008 41-19-291. (1) The Specialized Treatment Facility for the
1009 Emotionally Disturbed, located in Harrison County, Mississippi, is



1010 recognized as now existing and shall be for the care and treatment
1011 of persons with mental illness. The facility shall have the power
1012 to receive and hold property, real, personal, and mixed, as a body
1013 corporate. The facility shall be under the direction and control
1014 of the State Board of Mental Health.

1015 (2) Admissions shall be limited to mentally or emotionally
1016 disturbed adolescents who have been committed to the facility by a
1017 youth court judge or chancellor as provided in Section 41-21-109,
1018 or who are voluntarily admitted to the facility.

1019 (3) With funds provided by the Legislature, by direct
1020 appropriation or authorized bond issue, with federal matching
1021 funds, or with any other available funds, the Bureau of Building,
1022 Grounds and Real Property Management may construct and equip the
1023 necessary residential and service buildings and other facilities
1024 to care for the residents of the Specialized Treatment Facility
1025 for the Emotionally Disturbed. The general design of the facility
1026 and all construction plans shall be approved and recommended by
1027 the State Department of Mental Health.

1028 (4) The Specialized Treatment Facility for the Emotionally
1029 Disturbed shall be administered by the State Board of Mental
1030 Health. Provisions relating to the admission and care of
1031 residents at the facility shall be promulgated by the board.

1032 (5) The Specialized Treatment Facility for the Emotionally
1033 Disturbed is authorized to establish and operate a school to meet
1034 the educational needs of its patients.

1035 (6) Persons admitted to the Specialized Treatment Facility
1036 for the Emotionally Disturbed shall be assessed support and
1037 maintenance costs in accordance with the provisions of the state
1038 reimbursement laws as they apply to other state institutions.

1039 (7) Any person who (a) knowingly and unlawfully or
1040 improperly causes a person to be adjudged mentally ill, (b)
1041 procures the escape of a legally committed patient or knowingly
1042 conceals an escaped legally committed patient of the facility or



1043 (c) unlawfully brings any firearm, deadly weapon or explosive into
1044 the facility or its grounds, or passes any thereof to a resident,
1045 employee or officer of the school, is guilty of a misdemeanor and,
1046 upon conviction, shall be punished by a fine of not less than
1047 Fifty Dollars (\$50.00), or more than Two Hundred Dollars
1048 (\$200.00), imprisonment for not less than six (6) months, or both.

1049 (8) The Specialized Treatment Facility for the Emotionally
1050 Disturbed is designated as a state agency for carrying out the
1051 purposes of any act of the Congress of the United States, now
1052 existing or at any time hereafter enacted, pertaining to mental
1053 illness.

1054 (9) If no funding for the Specialized Treatment Facility for
1055 the Emotionally Disturbed is provided by state appropriation, the
1056 Department of Mental Health may lease the facility to carry out
1057 the purposes of the facility as provided in this section and
1058 Section 41-21-109. Before the facility may be leased, the
1059 department, in conjunction with the Bureau of Building, Grounds
1060 and Real Property Management of the Department of Finance and
1061 Administration, shall publicly issue requests for proposals,
1062 advertised in the same manner as provided in Section 31-7-13 for
1063 seeking competitive sealed bids. The requests for proposals shall
1064 contain terms and conditions relating to submission of proposals,
1065 evaluation and selection of proposals, financial terms, legal
1066 responsibilities, and any other matters as the department and
1067 bureau determine to be appropriate for inclusion. Upon receiving
1068 responses to the request for proposals, the department and bureau
1069 shall select the most qualified proposal or proposals on the basis
1070 of experience and qualifications of the proposers, the technical
1071 approach, the financial arrangements, the best value and overall
1072 benefits to the state, and any other relevant factors determined
1073 to be appropriate, and from those proposals, shall negotiate and
1074 enter a contract or contracts for the lease of the facility with
1075 one or more of the persons or firms submitting proposals.



1076 However, if the department and bureau deem none of the proposals
1077 to be qualified or otherwise acceptable, the request for proposals
1078 process may be reinitiated.

1079 (10) If the Specialized Treatment Facility for the
1080 Emotionally Disturbed is leased under subsection (9) of this
1081 section, the lessee of the facility must give first priority in
1082 hiring employees for the facility to the current employees at the
1083 facility. This condition must be included as one (1) of the
1084 specifications in the request for proposals for leasing the
1085 facility.

1086 **SECTION 12.** Section 41-21-109, Mississippi Code of 1972, is
1087 amended as follows:

1088 41-21-109. (1) The purpose of this section is to provide
1089 modern and efficient rehabilitation facilities for adolescents
1090 with mental illness or mental retardation who have been committed
1091 for treatment by a court of competent jurisdiction under Section
1092 41-21-61 et seq.

1093 (2) The Department of Finance and Administration, acting
1094 through the Bureau of Building, Grounds and Real Property
1095 Management, using funds from bonds, monies appropriated by the
1096 Legislature for those purposes, federal matching or other federal
1097 funds, federal grants or other available funds from whatever
1098 source, shall provide for by construction, lease, lease-purchase
1099 or otherwise and equip the following juvenile rehabilitation
1100 facilities under the jurisdiction and responsibility of the
1101 Mississippi Department of Mental Health: Construction and
1102 equipping of two (2) separate facilities each of which could serve
1103 up to fifty (50) adolescents, and each of which will be located at
1104 sites approved by the Department of Mental Health that would be
1105 specifically designed to serve adolescents who * * * meet
1106 commitment criteria as defined by Section 41-21-61. One (1)
1107 fifty-bed facility shall house * * * adolescent offenders with
1108 mental illness, and the other facility shall house * * *



1109 adolescent offenders with mental retardation. Priority admission
1110 to these facilities shall be those adolescents who have some
1111 involvement in the judicial system. These facilities shall be
1112 self-contained and offer a secure but therapeutic environment
1113 allowing persons to be habilitated apart from persons who are more
1114 vulnerable and who have disabilities that are more disabling. The
1115 number of persons admitted to these facilities shall not exceed
1116 the number of beds authorized under this section * * * or the
1117 number of beds licensed or authorized by the licensure and
1118 certification agency, whichever is less.

1119 Those facilities shall be on property owned by the Department
1120 of Mental Health, or its successor, at one or more sites selected
1121 by the Department of Mental Health on land that is either donated
1122 to the state or purchased by the state specifically for the
1123 location of those facilities.

1124 (3) The facility located in Harrison County shall be known
1125 as the Specialized Treatment Facility for the Emotionally
1126 Disturbed, and the facility located in Brookhaven shall be known
1127 as the Mississippi Adolescent Center.

1128 **SECTION 13.** Section 41-19-301, Mississippi Code of 1972, is
1129 amended as follows:

1130 41-19-301. (1) The Mississippi Adolescent Center located in
1131 Brookhaven, Mississippi, is recognized as now existing and shall
1132 be for the care and treatment of persons with mental retardation.
1133 The facility shall have the power to receive and hold property,
1134 real, personal and mixed, as a body corporate. The facility shall
1135 be under the direction and control of the State Board of Mental
1136 Health.

1137 (2) Admissions shall be limited to mentally retarded
1138 adolescents who have been committed to the center by a youth court
1139 judge or chancellor in accordance with Section 41-21-109, or who
1140 are voluntarily admitted to the center.



1141 (3) The Mississippi Adolescent Center is authorized to
1142 establish and operate a school to meet the educational needs of
1143 its clients.

1144 (4) With funds provided by the Legislature, by direct
1145 appropriation or authorized bond issue, with federal matching
1146 funds, or with any other available funds, the Bureau of Building,
1147 Grounds and Real Property Management may construct and equip the
1148 necessary residential and service buildings and other facilities
1149 to care for the residents of the Mississippi Adolescent Center.
1150 The general design of the facility and all construction plans
1151 shall be approved and recommended by the State Department of
1152 Mental Health.

1153 (5) The Mississippi Adolescent Center shall be administered
1154 by the State Board of Mental Health. Provisions relating to the
1155 admission and care of residents at the facility shall be
1156 promulgated by the board.

1157 (6) Persons admitted to the Mississippi Adolescent Center
1158 shall be assessed support and maintenance costs in accordance with
1159 the provisions of the state reimbursement laws as they apply to
1160 other state institutions.

1161 (7) Any person who (a) knowingly and unlawfully or
1162 improperly causes a person to be adjudged mentally retarded, (b)
1163 procures the escape of a legally committed resident or knowingly
1164 conceals an escaped legally committed resident of the facility, or
1165 (c) unlawfully brings any firearm, deadly weapon or explosive into
1166 the facility or its grounds, or passes any thereof to a resident,
1167 employee or officer of the school, is guilty of a misdemeanor and,
1168 upon conviction, shall be punished by a fine of not less than
1169 Fifty Dollars (\$50.00), or more than Two Hundred Dollars
1170 (\$200.00), imprisonment for not less than six (6) months, or both.

1171 (8) The Mississippi Adolescent Center is designated as a
1172 state agency for carrying out the purposes of any act of the



1173 Congress of the United States, now existing or at any time
1174 hereafter enacted, pertaining to mental retardation.

1175 **SECTION 14.** Section 41-7-73, Mississippi Code of 1972, is
1176 amended as follows:

1177 41-7-73. The term "state institution" or "state
1178 institutions" as used in Sections 41-7-71 through 41-7-95 shall
1179 include the following: Mississippi State Hospital at Whitfield,
1180 Ellisville State School, East Mississippi State Hospital at
1181 Meridian, Mississippi Children's Rehabilitation Center, North
1182 Mississippi Regional Center, Hudspeth Regional Center, South
1183 Mississippi Regional Center, North Mississippi State Hospital at
1184 Tupelo, South Mississippi State Hospital at Purvis, University of
1185 Mississippi Hospital, Boswell Regional Center, the Mississippi
1186 Adolescent Center at Brookhaven, the Specialized Treatment
1187 Facility for the Emotionally Disturbed in Harrison County, and the
1188 Central Mississippi Residential Center at Newton.

1189 **SECTION 15.** Section 83-48-5, Mississippi Code of 1972, is
1190 amended as follows:

1191 83-48-5. (1) There is created the Medical Malpractice
1192 Insurance Availability Plan that shall be funded by the
1193 participants in the plan. The plan shall be administered by the
1194 Tort Claims Board created under Section 11-46-18.

1195 (2) (a) The plan shall provide coverage for medical
1196 malpractice to hospitals, institutions for the aged or infirm, or
1197 other health care facilities licensed by the State of Mississippi,
1198 physicians, nurses or other personnel who are duly licensed to
1199 practice in a hospital or other health care facility licensed by
1200 the State of Mississippi. Participation in the plan shall be
1201 voluntary for any hospital, institution for the aged or infirm, or
1202 other health care facilities licensed by the State of Mississippi,
1203 physicians, nurses and any other personnel who are duly licensed
1204 to practice in a hospital or other health care facility licensed
1205 by the State of Mississippi. However, no state entity may



1206 participate in the plan. The term "state" as used in this
1207 subsection has the meaning ascribed to that term under Section
1208 11-46-1. The plan shall make available tail (extended reporting
1209 period) coverage for participants of the plan at an additional
1210 premium assessment for such coverage. The board shall encourage
1211 participation in the insurance industry market. Any duly licensed
1212 qualified Mississippi agent who writes a policy under the plan may
1213 receive a commission not to exceed five percent (5%) of the
1214 premium assessment as full compensation.

1215 (b) The limits of coverage under the plan shall be as
1216 follows:

1217 (i) For participants who are "political
1218 subdivisions" and participants who are "employees" of political
1219 subdivisions, as such terms are defined under Section 11-46-1, a
1220 maximum of Five Hundred Thousand Dollars (\$500,000.00), per single
1221 occurrence, and Two Million Dollars (\$2,000,000.00), in the
1222 aggregate, per year, for all occurrences;

1223 (ii) For all other participants, a maximum of One
1224 Million Dollars (\$1,000,000.00), per single occurrence, and Three
1225 Million Dollars (\$3,000,000.00), in the aggregate, per year, for
1226 all occurrences; and

1227 (iii) For tail coverage, the plan shall provide
1228 some limits of coverage as designated in subparagraphs (i) and
1229 (ii) of this paragraph (b).

1230 (3) Policies may be underwritten based on participant
1231 history. All rates applicable to the coverage provided herein
1232 shall be on an actuarially sound basis and calculated to be
1233 self-supporting.

1234 (4) Every participant in the plan shall:

1235 (a) File with the board a written agreement, the form
1236 and substance of which shall be determined by the board, signed by
1237 a duly authorized representative of the participant, that the
1238 participant will provide services to (i) Medicaid recipients, (ii)



1239 State and School Employees Health Insurance Plan participants, and
1240 (iii) Children's Health Insurance Program participants. The
1241 agreement must provide, among other things, that the participant
1242 will provide services to Medicaid recipients, State and School
1243 Employees Health Insurance Plan participants, and Children's
1244 Health Insurance Program participants in a manner that is
1245 comparable to the services provided to all other patients and
1246 shall be made without balance billing to the patient; and

1247 (b) Pay all assessments and premiums established by the
1248 board.

1249 (5) This chapter shall not preclude any hospital,
1250 institution for the aged or infirm, or other health care
1251 facilities licensed by the State of Mississippi, physician, nurse
1252 or other personnel who are duly licensed to practice in a hospital
1253 or other health care facility licensed by the State of Mississippi
1254 from procuring medical malpractice insurance from any source other
1255 than the plan.

1256 (6) The Tort Claims Board shall have the following powers
1257 and duties:

1258 (a) To expend money from a loan from the Tort Claims
1259 Fund in an amount not to exceed Five Hundred Thousand Dollars
1260 (\$500,000.00) for the start-up costs of administering the Medical
1261 Malpractice Insurance Availability Plan;

1262 (b) To approve and pay claims of participants;

1263 (c) To charge and collect assessments and fees from
1264 participants in the plan;

1265 (d) To contract with accountants, attorneys, actuaries
1266 and any other experts deemed necessary to carry out the
1267 responsibilities under the plan. The outsourcing of any function
1268 of the board shall be provided by Mississippi residents or
1269 Mississippi domicile corporations, if available;



1270 (e) To employ not more than five (5) persons in
1271 time-limited positions to assist the board in the administration
1272 of the plan;

1273 (f) To contract for administration of the claims and
1274 service of the plan to a third party. The outsourcing of any
1275 function of the board shall be provided by Mississippi residents
1276 or Mississippi domicile corporations, if available;

1277 (g) To adopt and promulgate rules and regulations to
1278 implement the provisions of the plan. The Tort Claims Board shall
1279 adopt such rules and regulations as may be necessary to ensure
1280 that the plan remains actuarially sound. The board shall retain
1281 the limited liability established by Section 11-46-15;

1282 (h) To submit an annual report on or before March 1
1283 each year to the House and Senate Insurance Committees. Such
1284 report shall contain:

1285 (i) Certification by a qualified actuary that the
1286 plan is solvent;

1287 (ii) The number of participants in the plan;

1288 (iii) The number of claims filed and paid by the
1289 plan; and

1290 (iv) The amount of all assessments and fees
1291 collected from the participants in the plan; and

1292 (i) To transfer the assets and liabilities of the plan,
1293 upon approval by the Department of Finance and Administration, for
1294 the terms and consideration as determined by the board, however,
1295 such transfer shall be conditional upon the following:

1296 (i) The reimbursement to the State of Mississippi
1297 of its investments in the plan;

1298 (ii) The continuation of making medical
1299 malpractice insurance available for health care providers in the
1300 state; and

1301 (iii) The agreement that the acquirer will renew
1302 the participants enrolled in the plan on the date of transfer for



1303 a period of three (3) years from the date of transfer, and will
1304 not increase the premiums, assessments and fees collected from
1305 such participants during such period of time.

1306 Funds received by the State of Mississippi for the transfer
1307 of assets and liabilities of the plan shall be used to reimburse
1308 any amount owed to the Tort Claims Fund for the costs of
1309 administering the plan, and the first Two Million Dollars
1310 (\$2,000,000.00) of any funds in excess of that amount shall be
1311 deposited into the Budget Contingency Fund created in Section
1312 27-103-301 and the remainder of any funds in excess of that amount
1313 shall be deposited into the Mississippi Trauma Care Systems Fund
1314 created in Section 41-59-75.

1315 (7) Nothing contained in this section shall be construed as
1316 repealing, amending or superseding the provisions of any other law
1317 and, if the provisions of this section conflict with any other
1318 law, then the provisions of such other law shall govern and
1319 control to the extent of the conflict.

1320 **SECTION 16.** Section 27-104-14, Mississippi Code of 1972, is
1321 amended as follows:

1322 **[Until July 1, 2010, this section shall read as follows:]**

1323 27-104-14. The Governor or the Department of Finance and
1324 Administration may, in the discretion of the Governor, rescind or
1325 restore any reductions or revisions of estimates or allocations of
1326 general funds or state-source special funds made by the Governor
1327 or the Department of Finance and Administration under the
1328 provisions of Section 27-104-13 or Section 31-17-123 during fiscal
1329 years 2009 and 2010.

1330 **[From and after July 1, 2010, this section shall read as**
1331 **follows:]**

1332 27-104-14. The Governor or the Department of Finance and
1333 Administration shall not rescind or restore any reductions or
1334 revisions of estimates or allocations of general funds or
1335 state-source special funds made by the Governor or the Department



1336 of Finance and Administration under the provisions of Section
1337 27-104-13 or Section 31-17-123 during fiscal year 2011 or any
1338 fiscal year thereafter.

1339 **SECTION 17.** (1) During fiscal year 2010, the State Fiscal
1340 Officer shall transfer the sum of Three Million Dollars
1341 (\$3,000,000.00) from the State General Fund to the University of
1342 Mississippi Medical Center - ACT Center Fund created in subsection
1343 (2) of this section.

1344 (2) (a) There is created in the State Treasury a special
1345 fund to be known as the "University of Mississippi Medical Center
1346 - ACT Center Fund," which shall consist of monies deposited
1347 therein under subsection (1) of this section and monies from any
1348 other source designated for deposit into the fund. Unexpended
1349 amounts remaining in the fund at the end of a fiscal year shall
1350 not lapse into the State General Fund, and any interest earned or
1351 investment earnings on amounts in the fund shall be deposited to
1352 the credit of the special fund.

1353 (b) Monies in the fund may be used by the University of
1354 Mississippi Medical Center, upon appropriation by the Legislature,
1355 for the purpose of providing funds for the ACT Center for Tobacco
1356 Treatment, Education and Research at the University of Mississippi
1357 Medical Center.

1358 **SECTION 18.** This act shall take effect and be in force from
1359 and after its passage; however, Section 17 of this act shall not
1360 take effect unless House Bill No. 364, 2009 Regular Session, is
1361 enacted into law, and Section 17 shall take effect and be in force
1362 from and after the effective date of House Bill No. 364, 2009
1363 Regular Session.

