

By: Representatives Gunn, Smith, Lamar, Busby, White, Baker, Scott, Sykes, Gibbs (36th), Mickens, Dixon, Gibbs (72nd), Holloway, Reynolds To: Ways and Means

HOUSE BILL NO. 1 (As Sent to Governor)

1 AN ACT TO CREATE THE MISSISSIPPI INFRASTRUCTURE MODERNIZATION
2 ACT OF 2018; TO AMEND SECTION 27-67-31, MISSISSIPPI CODE OF 1972,
3 TO PROVIDE THAT A PORTION OF STATE USE TAX REVENUE SHALL BE
4 DEPOSITED INTO SPECIAL FUNDS IN THE STATE TREASURY AND USED TO
5 ASSIST MUNICIPALITIES AND COUNTIES IN PAYING COSTS ASSOCIATED WITH
6 REPAIR, MAINTENANCE AND RECONSTRUCTION OF ROADS, STREETS AND
7 BRIDGES; TO PROVIDE THAT A PORTION OF STATE USE TAX REVENUE SHALL
8 BE DEPOSITED INTO THE LOCAL SYSTEM BRIDGE REPLACEMENT AND
9 REHABILITATION FUND; TO AMEND SECTION 65-37-15, MISSISSIPPI CODE
10 OF 1972, TO AUTHORIZE FUNDS IN THE LOCAL SYSTEM BRIDGE REPLACEMENT
11 AND REHABILITATION FUND TO BE USED FOR LOCAL BRIDGES IN CERTAIN
12 CIRCUMSTANCES; TO REQUIRE THE MISSISSIPPI DEPARTMENT OF
13 TRANSPORTATION TO DIRECT BY WRITTEN NOTICE ANY LOCAL GOVERNING
14 BOARDS TO CLOSE ANY BRIDGE UNDER ITS JURISDICTION THAT MUST BE
15 CLOSED TO PREVENT THE REDUCTION IN FEDERAL TRANSPORTATION FUNDING
16 TO THE STATE; TO IMPOSE AN ANNUAL TAX ON ELECTRIC VEHICLES AND
17 HYBRID VEHICLES IN ADDITION TO ANY OTHER TAXES FOR WHICH THE
18 VEHICLES ARE LIABLE; TO PROVIDE THAT THE TAX ON ELECTRIC VEHICLES
19 AND HYBRID VEHICLES SHALL BE PAID TO THE COUNTY TAX COLLECTOR AT
20 THE SAME TIME AND IN THE SAME MANNER AS THE ANNUAL HIGHWAY
21 PRIVILEGE TAX IS PAID; TO PROVIDE THAT THE TAX COLLECTOR SHALL
22 REMIT THE PROCEEDS OF THE TAXES TO THE DEPARTMENT OF REVENUE AND
23 THAT THE DEPARTMENT SHALL APPORTION THE PROCEEDS OF THE TAXES
24 AMONG THE VARIOUS PURPOSES SPECIFIED FOR GASOLINE AND DIESEL FUEL
25 TAXES IN THE SAME PROPORTION THAT THOSE TAXES WERE APPORTIONED FOR
26 THOSE PURPOSES DURING THE PREVIOUS STATE FISCAL YEAR; TO AMEND
27 SECTION 1, CHAPTER 479, LAWS OF 2015, TO AUTHORIZE THE ISSUANCE OF
28 ADDITIONAL REVENUE BONDS UNDER SUCH LAW AND TO PROVIDE THAT THE
29 PROCEEDS OF THE ADDITIONAL BONDS SHALL BE DEPOSITED INTO THE
30 EMERGENCY ROAD AND BRIDGE REPAIR FUND AND THE 2018 TRANSPORTATION
31 AND INFRASTRUCTURE IMPROVEMENTS FUND CREATED IN THIS ACT; TO
32 CREATE IN THE STATE TREASURY A SPECIAL FUND TO BE KNOWN AS THE
33 "EMERGENCY ROAD AND BRIDGE REPAIR FUND"; TO PROVIDE THAT MONEY IN
34 THE FUND SHALL BE UTILIZED BY THE MISSISSIPPI DEPARTMENT OF



35 TRANSPORTATION, WITH THE ADVICE OF THE EMERGENCY ROAD AND BRIDGE  
36 REPAIR FUND ADVISORY BOARD; TO PROVIDE FUNDING FOR EMERGENCY  
37 REPAIRS TO ROADS, STREETS AND HIGHWAYS IN THIS STATE AND EMERGENCY  
38 BRIDGE REPAIRS ON PUBLIC ROADS, STREETS AND HIGHWAYS IN THIS  
39 STATE; TO CREATE THE EMERGENCY ROAD AND BRIDGE REPAIR FUND  
40 ADVISORY BOARD AND PROVIDE FOR ITS MEMBERSHIP; TO PROVIDE THAT THE  
41 EMERGENCY ROAD AND BRIDGE REPAIR FUND ADVISORY BOARD SHALL PROVIDE  
42 NONBINDING ADVICE TO THE DEPARTMENT OF TRANSPORTATION REGARDING  
43 THE EXPENDITURE OF MONEY IN THE EMERGENCY ROAD AND BRIDGE REPAIR  
44 FUND; TO CREATE IN THE STATE TREASURY A SPECIAL FUND TO BE KNOWN  
45 AS THE "2018 TRANSPORTATION AND INFRASTRUCTURE IMPROVEMENTS FUND";  
46 TO PROVIDE THAT MONIES IN THE FUND SHALL BE FOR INFRASTRUCTURE  
47 PROJECTS AND/OR OTHER PROJECTS THAT ARE ECONOMICALLY BENEFICIAL  
48 THAT ARE OTHERWISE PROVIDED BY LAW TO BE FUNDED BY MONIES IN THIS  
49 FUND; TO AMEND SECTION 49-17-407, MISSISSIPPI CODE OF 1972, TO  
50 DELETE THE PROVISION THAT PROVIDES FOR THE ABATEMENT OF THE  
51 ENVIRONMENTAL PROTECTION FEE LEVIED ON BONDED DISTRIBUTORS OF  
52 MOTOR FUEL WHEN THE UNOBLIGATED BALANCE IN THE MISSISSIPPI  
53 GROUNDWATER PROTECTION TRUST FUND REACHES OR EXCEEDS  
54 \$10,000,000.00; TO PROVIDE THAT WHEN THE UNOBLIGATED BALANCE IN  
55 THE MISSISSIPPI GROUNDWATER PROTECTION TRUST FUND REACHES OR  
56 EXCEEDS \$10,000,000.00, THE DEPARTMENT OF REVENUE SHALL DEPOSIT  
57 THE REVENUE DERIVED FROM THE ENVIRONMENTAL PROTECTION FEE INTO THE  
58 STATE HIGHWAY FUND; TO AMEND SECTION 75-76-129, MISSISSIPPI CODE  
59 OF 1972, TO REQUIRE FEES COLLECTED THROUGH DECEMBER 31, 2028,  
60 UNDER THE GAMING CONTROL ACT AS A RESULT OF WAGERS ON SPORTING  
61 EVENTS SHALL BE DEPOSITED INTO THE STATE HIGHWAY FUND TO BE USED  
62 SOLELY FOR THE REPAIR AND MAINTENANCE OF STATE HIGHWAYS; TO AMEND  
63 SECTION 19-11-27, MISSISSIPPI CODE OF 1972, TO ALLOW COUNTY BOARDS  
64 OF SUPERVISORS TO EXPEND MONIES DURING 2019 ON DEFICIENT BRIDGES  
65 OF THE COUNTY IN THE STATE AID ROAD SYSTEM OR THE LOCAL SYSTEM  
66 ROAD PROGRAM THAT HAVE A SUFFICIENCY RATING OF LESS THAN FIFTY  
67 DURING THE LAST TERM OF OFFICE OF SUCH BOARDS; TO REQUIRE THE  
68 DEPARTMENT OF AUDIT TO AUDIT OR ENTER INTO CONTRACTS FOR A  
69 PERFORMANCE AUDIT OF ANY PROJECTS UNDER THE MISSISSIPPI DEPARTMENT  
70 OF TRANSPORTATION; AND FOR RELATED PURPOSES.

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

72 **SECTION 1.** Section 27-67-31, Mississippi Code of 1972, is  
73 amended as follows:

74 27-67-31. All administrative provisions of the sales tax  
75 law, and amendments thereto, including those which fix damages,  
76 penalties and interest for failure to comply with the provisions  
77 of said sales tax law, and all other requirements and duties



78 imposed upon taxpayer, shall apply to all persons liable for use  
79 taxes under the provisions of this article. The commissioner  
80 shall exercise all power and authority and perform all duties with  
81 respect to taxpayers under this article as are provided in said  
82 sales tax law, except where there is conflict, then the provisions  
83 of this article shall control.

84 The commissioner may require transportation companies to  
85 permit the examination of waybills, freight bills, or other  
86 documents covering shipments of tangible personal property into  
87 this state.

88 On or before the fifteenth day of each month, the amount  
89 received from taxes, damages and interest under the provisions of  
90 this article during the preceding month shall be paid and  
91 distributed as follows:

92 (a) On or before July 15, 1994, through July 15, 2000,  
93 and each succeeding month thereafter, two and two hundred  
94 sixty-six one-thousandths percent (2.266%) of the total use tax  
95 revenue collected during the preceding month under the provisions  
96 of this article shall be deposited in the School Ad Valorem Tax  
97 Reduction Fund created pursuant to Section 37-61-35. On or before  
98 August 15, 2000, and each succeeding month thereafter, two and two  
99 hundred sixty-six one-thousandths percent (2.266%) of the total  
100 use tax revenue collected during the preceding month under the  
101 provisions of this chapter shall be deposited into the School Ad  
102 Valorem Tax Reduction Fund created under Section 37-61-35 until



103 such time that the total amount deposited into the fund during a  
104 fiscal year equals Four Million Dollars (\$4,000,000.00).  
105 Thereafter, the amounts diverted under this paragraph (a) during  
106 the fiscal year in excess of Four Million Dollars (\$4,000,000.00)  
107 shall be deposited into the Education Enhancement Fund created  
108 under Section 37-61-33 for appropriation by the Legislature as  
109 other education needs and shall not be subject to the percentage  
110 appropriation requirements set forth in Section 37-61-33.

111 (b) On or before July 15, 1994, and each succeeding  
112 month thereafter, nine and seventy-three one-thousandths percent  
113 (9.073%) of the total use tax revenue collected during the  
114 preceding month under the provisions of this article shall be  
115 deposited into the Education Enhancement Fund created pursuant to  
116 Section 37-61-33.

117 (c) On or before July 15, 1997, and on or before the  
118 fifteenth day of each succeeding month thereafter, the revenue  
119 collected under the provisions of this article imposed and levied  
120 as a result of Section 27-65-17(2) and the corresponding levy in  
121 Section 27-65-23 on the rental or lease of private carriers of  
122 passengers and light carriers of property as defined in Section  
123 27-51-101 shall be deposited into the Motor Vehicle Ad Valorem Tax  
124 Reduction Fund created pursuant to Section 27-51-105.

125 (d) On or before July 15, 1997, and on or before the  
126 fifteenth day of each succeeding month thereafter and after the  
127 deposits required by paragraphs (a) and (b) of this section are



128 made, the remaining revenue collected under the provisions of this  
129 article imposed and levied as a result of Section 27-65-17(1) and  
130 the corresponding levy in Section 27-65-23 on the rental or lease  
131 of private carriers of passengers and light carriers of property  
132 as defined in Section 27-51-101 shall be deposited into the Motor  
133 Vehicle Ad Valorem Tax Reduction Fund created pursuant to Section  
134 27-51-105.

135           (e) On or before August 15, 2019, and each succeeding  
136 month thereafter through July 15, 2020, three and three-fourths  
137 percent (3-3/4%) of the total use tax revenue collected during the  
138 preceding month under the provisions of this article shall be  
139 deposited into the special fund created in Section 2(1) of this  
140 act. On or before August 15, 2020, and each succeeding month  
141 thereafter through July 15, 2021, seven and one-half percent  
142 (7-1/2%) of the total use tax revenue collected during the  
143 preceding month under the provisions of this article shall be  
144 deposited into the special fund created in Section 2(1) of this  
145 act. On or before August 15, 2021, and each succeeding month  
146 thereafter through July 15, 2022, eleven and one-fourth percent  
147 (11-1/4%) of the total use tax revenue collected during the  
148 preceding month under the provisions of this article shall be  
149 deposited into the special fund created in Section 2(1) of this  
150 act. On or before August 15, 2022, and each succeeding month  
151 thereafter, fifteen percent (15%) of the total use tax revenue  
152 collected during the preceding month under the provisions of this



153 article shall be deposited into the special fund created in  
154 Section 2(1) of this act.

155 (f) On or before August 15, 2019, and each succeeding  
156 month thereafter through July 15, 2020, three and three-fourths  
157 percent (3-3/4%) of the total use tax revenue collected during the  
158 preceding month under the provisions of this article shall be  
159 deposited into the special fund created in Section 2(2) of this  
160 act. On or before August 15, 2020, and each succeeding month  
161 thereafter through July 15, 2021, seven and one-half percent  
162 (7-1/2%) of the total use tax revenue collected during the  
163 preceding month under the provisions of this article shall be  
164 deposited into the special fund created in Section 2(2) of this  
165 act. On or before August 15, 2021, and each succeeding month  
166 thereafter through July 15, 2022, eleven and one-fourth percent  
167 (11-1/4%) of the total use tax revenue collected during the  
168 preceding month under the provisions of this article shall be  
169 deposited into the special fund created in Section 2(2) of this  
170 act. On or before August 15, 2022, and each succeeding month  
171 thereafter, fifteen percent (15%) of the total use tax revenue  
172 collected during the preceding month under the provisions of this  
173 article shall be deposited into the special fund created in  
174 Section 2(2) of this act.

175 (g) On or before August 15, 2019, and each succeeding  
176 month thereafter through July 15, 2020, Four Hundred Sixteen  
177 Thousand Six Hundred Sixty-six Dollars and Sixty-seven Cents



178 (\$416,666.67) or one and one-fourth percent (1-1/4%) of the total  
179 use tax revenue collected during the preceding month under the  
180 provisions of this article, whichever is the greater amount, shall  
181 be deposited into the Local System Bridge Replacement and  
182 Rehabilitation Fund created in Section 65-37-13. On or before  
183 August 15, 2020, and each succeeding month thereafter through July  
184 15, 2021, Eight Hundred Thirty-three Thousand Three Hundred  
185 Thirty-three Dollars and Thirty-four Cents (\$833,333.34) or two  
186 and one-half percent (2-1/2%) of the total use tax revenue  
187 collected during the preceding month under the provisions of this  
188 article, whichever is the greater amount, shall be deposited into  
189 the Local System Bridge Replacement and Rehabilitation Fund  
190 created in Section 65-37-13. On or before August 15, 2021, and  
191 each succeeding month thereafter through July 15, 2022, One  
192 Million Two Hundred Fifty Thousand Dollars (\$1,250,000.00) or  
193 three and three-fourths percent (3-3/4%) of the total use tax  
194 revenue collected during the preceding month under the provisions  
195 of this article, whichever is the greater amount, shall be  
196 deposited into the Local System Bridge Replacement and  
197 Rehabilitation Fund created in Section 65-37-13. On or before  
198 August 15, 2022, and each succeeding month thereafter, One Million  
199 Six Hundred Sixty-six Thousand Six Hundred Sixty-six Dollars and  
200 Sixty-seven Cents (\$1,666,666.67) or five percent (5%) of the  
201 total use tax revenue collected during the preceding month under  
202 the provisions of this article, whichever is the greater amount,



203 shall be deposited into the Local System Bridge Replacement and  
204 Rehabilitation Fund created in Section 65-37-13.

205 ( \* \* \*h) The remainder of the amount received from  
206 taxes, damages and interest under the provisions of this article  
207 shall be paid into the General Fund of the State Treasury by the  
208 commissioner.

209 **SECTION 2.** (1) (a) There is hereby created a special fund  
210 in the State Treasury. The fund shall be maintained by the State  
211 Treasurer as a separate and special fund, separate and apart from  
212 the General Fund of the state. The fund shall consist of monies  
213 deposited therein under Section 27-67-31(e) and monies from any  
214 other source designated for deposit into such fund. Monies in the  
215 fund shall be expended by the Department of Revenue to provide  
216 funds to assist municipalities in this state in paying costs  
217 associated with (i) repair, maintenance and/or reconstruction of  
218 roads, streets and bridges in municipalities and (ii) repair,  
219 maintenance and/or other improvements to water infrastructure and  
220 sewer infrastructure. Unexpended amounts remaining in the fund at  
221 the end of a fiscal year shall not lapse into the State General  
222 Fund, and any interest earned or investment earnings on amounts in  
223 the fund shall be deposited to the credit of the fund.

224 (b) (i) Subject to the provisions of this paragraph  
225 (b) and Section 4 of this act, funds provided to municipalities  
226 under this subsection (1) shall be allocated and distributed to  
227 municipalities as follows:





228 1. Three Million Dollars (\$3,000,000.00)

229 shall be allocated to all municipalities in equal shares, and

230 2. The remainder of the funds allocated as  
231 follows:

232 a. One-half (1/2) shall be allocated to  
233 municipalities based on the proportion that the population of a  
234 municipality according to the most recent federal decennial census  
235 bears to the total population of all municipalities in the state  
236 according to the most recent federal decennial census, and

237 b. One-half (1/2) shall be allocated to  
238 municipalities based on the proportion that the amount of sales  
239 tax revenue distributed to a municipality during the preceding  
240 fiscal year under Section 27-65-75(1)(a) bears to the total amount  
241 of sales tax revenue distributed to all municipalities during the  
242 preceding fiscal year under Section 27-65-75(1)(a).

243 The Department of Revenue shall distribute funds under this  
244 subsection (1) on a semiannual basis with distributions being made  
245 in the months of January and July.

246 (ii) In order to be eligible to receive the full  
247 amount of funds allocated for distribution to a municipality  
248 during a year under this subsection (1), the municipality must  
249 have expended an amount not less than the amount of base  
250 expenditures during the previous municipal fiscal year for the  
251 purposes described in paragraph (a) of this subsection (1). If a  
252 municipality fails to expend such required amount, then the amount



253 of funds allocated for distribution to the municipality shall be  
254 reduced by the percentage by which the municipality failed to  
255 expend the amount of base expenditures. For the purposes of this  
256 subsection (1), "base expenditures" means the average annual  
257 expenditures made by a municipality for purposes described in  
258 paragraph (a) of this subsection (1) for the five-year period  
259 beginning October 1, 2013, and ending September 30, 2018.

260 However, for the purposes of calculating the average annual  
261 expenditures for such five-year period, the year within the period  
262 with the highest annual expenditures for such purposes and the  
263 year within the period with the lowest annual expenditures for  
264 such purposes shall be excluded when calculating the average  
265 annual expenditures for the five-year period. Expenditure of the  
266 proceeds of bonds issued by a municipality for the purposes  
267 described in paragraph (a) of this subsection (1) shall not be  
268 considered when calculating the base period. Beginning July 1,  
269 2020, and each succeeding July 1 thereafter, the amount of the  
270 base expenditures shall be adjusted and compounded annually by  
271 increasing or decreasing such amount by a percentage amount equal  
272 to the United States inflation rate for the previous calendar year  
273 ending on December 31 as certified by the Department of Revenue.  
274 The United States inflation rate for a calendar year shall be the  
275 Consumer Price Index for the calendar year for urban consumers as  
276 calculated by the Bureau of Labor Statistics of the United States  
277 Department of Labor.



278 (c) The Department of Revenue and the Department of  
279 Audit shall have all powers necessary to ensure the proper  
280 implementation of this subsection (1).

281 (2) (a) There is hereby created a special fund in the State  
282 Treasury. The fund shall be maintained by the State Treasurer as  
283 a separate and special fund, separate and apart from the General  
284 Fund of the state. The fund shall consist of monies deposited  
285 therein under Section 27-67-31(f) and monies from any other source  
286 designated for deposit into such fund. Monies in the fund shall  
287 be expended by the Department of Revenue to provide funds to  
288 assist counties in this state in paying costs associated with the  
289 repair, maintenance and/or reconstruction of roads, streets and  
290 bridges in counties. Unexpended amounts remaining in the fund at  
291 the end of a fiscal year shall not lapse into the State General  
292 Fund, and any interest earned or investment earnings on amounts in  
293 the fund shall be deposited to the credit of the fund.

294 (b) (i) Subject to the provisions of this paragraph  
295 (b) and Section 4 of this act, funds provided to counties under  
296 this subsection (2) shall be allocated and distributed to counties  
297 in the following proportions:

298 1. One-third (1/3) shall be allocated to all  
299 counties in equal shares,

300 2. One-third (1/3) shall be allocated to  
301 counties based on the proportion that the total number of rural



302 road miles in a county bears to the total number of rural road  
303 miles in all counties of the state, and

304                   3. One-third (1/3) shall be allocated to  
305 counties based on the proportion that the rural population of a  
306 county bears to the total rural population in all counties of the  
307 state, according to the latest federal decennial census.

308 The Department of Revenue shall distribute funds under this  
309 subsection (2) on a semiannual basis with distributions being made  
310 in the months of January and July. Rural road miles and rural  
311 road population in the counties shall be determined in the same  
312 manner as they are determined for the purposes of the distribution  
313 formula in Section 65-9-3.

314                   (ii) From and after July 1, 2020, of the funds  
315 allocated for distribution to a county during a year under this  
316 subsection (2), the maximum amount of such funds that may be  
317 distributed to the county during that year shall not exceed the  
318 amount of county funds expended by the county during the previous  
319 county fiscal year for purposes described in paragraph (a) of this  
320 subsection (2). Expenditure of the proceeds of bonds issued by a  
321 county to pay costs associated with the repair, maintenance and/or  
322 reconstruction of roads, streets and bridges shall not be  
323 considered when determining the amount of county funds expended by  
324 the county during the previous county fiscal year.



325 (c) The Department of Revenue and the Department of  
326 Audit shall have all powers necessary to ensure the proper  
327 implementation of this subsection (2).

328 **SECTION 3.** Section 65-37-15, Mississippi Code of 1972, is  
329 amended as follows:

330 65-37-15. Notwithstanding any other provisions of this  
331 chapter, when all deficient bridges of a county which have a  
332 sufficiency rating of less than fifty (50) have been replaced or  
333 are under contract for replacement or rehabilitation, then monies  
334 in the Local System Bridge Replacement and Rehabilitation Fund  
335 created under Section 65-37-13, that are allocated to a particular  
336 county may be expended for (a) the purpose of paying the  
337 principal, interest and debt service on any bonds, notes or  
338 obligations issued or incurred by that county before the effective  
339 date of this chapter for the purpose of replacing or  
340 rehabilitating any bridge or drainage-related structure on any  
341 highway, road or street under the jurisdiction of that county, (b)  
342 on bridges in the State Aid Road System, or (c) if bridges in the  
343 State Aid Road System of that county are in sufficient repair,  
344 such monies may be utilized for the repair of roads on the State  
345 Aid Road System or local system roads, upon presentation to the  
346 State Aid Engineer of a resolution duly adopted and entered on the  
347 minutes of the board of supervisors of such county requesting such  
348 expenditure and reciting in the resolution such information as may  
349 be necessary for the State Aid Engineer to determine that the



350 county is eligible for expenditure of funds under the provisions  
351 of this section.

352 **SECTION 4.** When any governing board of a political  
353 subdivision of the state or the governing board of a municipality  
354 must physically close a bridge or bridges under its jurisdiction  
355 in order for the state, a political subdivision of the state  
356 and/or a municipality of the state to receive or continue to  
357 receive federal transportation funding, the Mississippi Department  
358 of Transportation shall direct by written notice such governing  
359 board to physically close the bridge or bridges within sixty (60)  
360 days of the receipt of such notice. The governing board shall  
361 retain jurisdiction of such bridge or bridges and is responsible  
362 for all costs associated with the closed bridge or bridges,  
363 including closure and maintenance costs. Any such bridge or  
364 bridges shall remain closed until the bridge is able to be  
365 reopened in a condition that does not reduce the amount that the  
366 state, a political subdivision of the state and/or a municipality  
367 of the state shall receive or continue to receive in federal  
368 transportation funding. Any political subdivision of the state or  
369 municipality of the state whose governing board fails to comply  
370 with the directive provided under this section shall not be  
371 eligible for funding provided under Section 2 of this act and  
372 shall remain ineligible until the governing board is in compliance  
373 with such directive.



374           SECTION 5. (1) For the purposes of this section, the term  
375 "electric vehicle" means a vehicle that is powered solely by an  
376 electric motor drawing current from rechargeable batteries, fuel  
377 cells, or other portable sources of electrical current, is  
378 manufactured primarily for use on public streets, roads and  
379 highways, and is required to have a license tag under Section  
380 27-19-1 et seq., for operation on public streets, roads and  
381 highways.

382           (2) (a) There is imposed an annual tax on each electric  
383 vehicle, which shall be in addition to any other taxes for which  
384 the vehicle is liable. The tax shall be paid to the county tax  
385 collector at the same time and in the same manner as the annual  
386 highway privilege tax is paid. The amount of the tax shall be One  
387 Hundred Fifty Dollars (\$150.00).

388           (b) Beginning July 1, 2021, and each succeeding July 1  
389 thereafter, the rate of the tax imposed under this section and in  
390 effect at the end of the preceding state fiscal year shall be  
391 adjusted by increasing the tax by a percentage amount equal to the  
392 United States inflation rate for the previous calendar year ending  
393 on December 31 as certified by the Department of Finance and  
394 Administration. The United States inflation rate for a calendar  
395 year shall be the Consumer Price Index for the calendar year for  
396 urban consumers as calculated by the Bureau of Labor Statistics of  
397 the United States Department of Labor. In adjusting the amount of



398 the tax, amounts equal to or greater than Fifty Cents (50¢) shall  
399 be rounded to the next highest whole dollar.

400 (3) The tax collector shall have a special designation for  
401 electric vehicles in the vehicle records of the tax collector's  
402 office so that the owners of electric vehicles will be provided  
403 with the proper forms for paying the tax imposed by this section.

404 (4) The tax collector shall remit the proceeds of the tax  
405 collected under this section to the Department of Revenue, and the  
406 department shall apportion the proceeds of the tax among the  
407 various purposes specified in Section 27-5-101 for gasoline and  
408 diesel fuel taxes in the same proportion that those taxes were  
409 apportioned for those purposes during the previous state fiscal  
410 year and such funds shall be used solely for the repair and  
411 maintenance of roads, streets and bridges.

412 (5) The Department of Revenue shall have all of the power  
413 and authority that it has for enforcement of the motor vehicle  
414 privilege tax laws (Section 27-19-1 et seq.) to enforce the  
415 provisions of this section. The Commissioner of Revenue may adopt  
416 any rules or regulations that he deems necessary for the proper  
417 administration of this section.

418 **SECTION 6.** (1) For the purposes of this section, the term  
419 "hybrid vehicle" means a vehicle that utilizes more than one (1)  
420 form of onboard energy to achieve propulsion, is manufactured  
421 primarily for use on public streets, roads and highways, and is





422 required to have a license tag under Section 27-19-1 et seq., for  
423 operation on public streets, roads and highways.

424 (2) (a) There is imposed an annual tax on each hybrid  
425 vehicle, which shall be in addition to any other taxes for which  
426 the vehicle is liable. The tax shall be paid to the county tax  
427 collector at the same time and in the same manner as the annual  
428 highway privilege tax is paid. The amount of the tax shall be  
429 Seventy-five Dollars (\$75.00).

430 (b) Beginning July 1, 2021, and each succeeding July 1  
431 thereafter, the rate of the tax imposed under this section and in  
432 effect at the end of the preceding state fiscal year shall be  
433 adjusted by increasing the tax by a percentage amount equal to the  
434 United States inflation rate for the previous calendar year ending  
435 on December 31 as certified by the Department of Finance and  
436 Administration. The United States inflation rate for a calendar  
437 year shall be the Consumer Price Index for the calendar year for  
438 urban consumers as calculated by the Bureau of Labor Statistics of  
439 the United States Department of Labor. In adjusting the amount of  
440 the tax, amounts equal to or greater than Fifty Cents (50¢) shall  
441 be rounded to the next highest whole dollar.

442 (3) The tax collector shall have a special designation for  
443 hybrid vehicles in the vehicle records of the tax collector's  
444 office so that the owners of hybrid vehicles will be provided with  
445 the proper forms for paying the tax imposed by this section.



446 (4) The tax collector shall remit the proceeds of the tax  
447 collected under this section to the Department of Revenue, and the  
448 department shall apportion the proceeds of the tax among the  
449 various purposes specified in Section 27-5-101 for gasoline and  
450 diesel fuel taxes in the same proportion that those taxes were  
451 apportioned for those purposes during the previous state fiscal  
452 year and such funds shall be used solely for the repair and  
453 maintenance of roads, streets and bridges.

454 (5) The Department of Revenue shall have all of the power  
455 and authority that it has for enforcement of the motor vehicle  
456 privilege tax laws (Section 27-19-1 et seq.) to enforce the  
457 provisions of this section. The Commissioner of Revenue may adopt  
458 any rules or regulations that he deems necessary for the proper  
459 administration of this section.

460 **SECTION 7.** Section 1, Chapter 479, Laws of 2015, is amended  
461 as follows:

462 Section 1. (1) As used in this section, the following words  
463 shall have the meanings ascribed herein unless the context clearly  
464 requires otherwise:

465 (a) "Accreted value" of any bond means, as of any date  
466 of computation, an amount equal to the sum of (i) the stated  
467 initial value of such bond, plus (ii) the interest accrued thereon  
468 from the issue date to the date of computation at the rate,  
469 compounded semiannually, that is necessary to produce the



470 approximate yield to maturity shown for bonds of the same  
471 maturity.

472 (b) "State" means the State of Mississippi.

473 (c) "Commission" means the State Bond Commission.

474 (2) (a) (i) A special fund, to be designated the "2015  
475 Mississippi Deficient Bridge and State Aid Road Supplemental Fund"  
476 is created within the State Treasury. The fund shall be  
477 maintained by the State Treasurer as a separate and special fund,  
478 separate and apart from the General Fund of the state. Unexpended  
479 amounts remaining in the fund at the end of a fiscal year shall  
480 not lapse into the State General Fund, and any interest earned or  
481 investment earnings on amounts in the fund shall be deposited into  
482 such fund.

483 (ii) Monies deposited into the fund shall be  
484 disbursed as follows:

485 1. Eighteen Million Dollars (\$18,000,000.00)  
486 shall be utilized by the Department of Transportation to construct  
487 a bridge extending the I-20 South Frontage Road, running parallel  
488 to Old Highway 27, over the railroad in Vicksburg, Mississippi.

489 2. Twenty Million Dollars (\$20,000,000.00)  
490 shall be deposited into the State Aid Road Fund.

491 3. The remainder shall be utilized, in the  
492 discretion of the Mississippi Transportation Commission, to pay  
493 the costs of repair, rehabilitation, replacement, construction  
494 and/or reconstruction of the bridges on state maintained highways



495 that are on a list of deficient bridges compiled by the  
496 Mississippi Department of Transportation as of July 1, 2015.  
497 Bridges on the list will be determined based on National Bridge  
498 Inspection Standards set by the Federal Highway Administration.  
499 In expending the funds authorized in this item 3, the Mississippi  
500 Transportation Commission should give preference to bridges within  
501 and approaching those counties in this state where legal gaming is  
502 being conducted or is authorized.

503 (b) Amounts deposited into such special fund shall be  
504 disbursed to pay the costs of the projects described in paragraph  
505 (a) of this subsection. Promptly after the commission has  
506 certified, by resolution duly adopted, that the projects described  
507 in paragraph (a) of this subsection shall have been completed,  
508 abandoned, or cannot be completed in a timely fashion, any amounts  
509 remaining in such special fund shall be applied to pay debt  
510 service on the bonds issued under this section, in accordance with  
511 the proceedings authorizing the issuance of such bonds and as  
512 directed by the commission.

513 (c) The Mississippi Transportation Commission is  
514 expressly authorized and empowered to receive and expend any local  
515 or other source funds in connection with the expenditure of funds  
516 provided for in this subsection. The expenditure of monies  
517 deposited into the special fund shall be under the direction of  
518 the Mississippi Transportation Commission, and such funds shall be  
519 paid by the State Treasurer upon warrants issued by the Department



520 of Finance and Administration, which warrants shall be issued upon  
521 requisitions signed by the Executive Director of the Mississippi  
522 Department of Transportation, or his designee.

523 (3) For the purpose of providing for the payment of the  
524 principal of and interest upon bonds issued under this section,  
525 there is created a special bond sinking fund in the State  
526 Treasury. The special bond sinking fund shall consist of the  
527 monies deposited into the fund under Section 75-76-129,  
528 Mississippi Code of 1972, and such other amounts as may be paid  
529 into such fund by appropriation or other authorization by the  
530 Legislature. Except as otherwise provided in this section, monies  
531 in the special bond sinking fund shall be used to pay the debt  
532 service requirements of the bonds issued under this section. If  
533 the special bond sinking fund has a balance in excess of the  
534 amount needed to pay the next maximum annual debt service  
535 requirement of the bonds issued under this section, the excess  
536 monies may be transferred into the Gaming Counties State Assisted  
537 Infrastructure Fund created in Section 65-39-17, Mississippi Code  
538 of 1972. Unexpended amounts remaining in the special bond sinking  
539 fund at the end of a fiscal year shall not lapse into the State  
540 General Fund, and any interest earned or investment earnings on  
541 amounts in the special bond sinking fund shall be deposited into  
542 such sinking fund.

543 (4) (a) The commission, at one time, or from time to time,  
544 may declare by resolution the necessity for issuance of revenue



545 bonds of the State of Mississippi to provide funds for all costs  
546 incurred or to be incurred for the purposes described in  
547 subsection (2) of this section, to provide funds for the Emergency  
548 Road and Bridge Repair Fund created in Section 8 of this act  
549 and/or to provide funds for the 2018 Transportation and  
550 Infrastructure Improvements Fund created in Section 9 of this act.  
551 Upon the adoption of a resolution by the Mississippi  
552 Transportation Commission, declaring the necessity for the  
553 issuance of any part or all of the revenue bonds authorized by  
554 this subsection, the Mississippi Transportation Commission shall  
555 deliver a certified copy of its resolution or resolutions to the  
556 commission. Upon receipt of such resolution, the commission, in  
557 its discretion, may act as the issuing agent, prescribe the form  
558 of the bonds, determine the appropriate method for sale of the  
559 bonds, advertise for and accept bids or negotiate the sale of the  
560 bonds, issue and sell the bonds so authorized to be sold, and do  
561 any and all other things necessary and advisable in connection  
562 with the issuance and sale of such bonds. The total amount of  
563 bonds issued under this section shall not exceed \* \* \* Five  
564 Hundred Million Dollars (\$500,000,000.00); however, of the  
565 additional bonds authorized under this section, as amended by this  
566 act, not more than Two Hundred Fifty Million Dollars  
567 (\$250,000,000.00) of such bonds may be issued for the purpose of  
568 providing funds for the Emergency Road and Bridge Repair Fund  
569 created in Section 8 of this act, and not more than Fifty Million



570 Dollars (\$50,000,000.00) of such bonds may be issued for the  
571 purpose of providing funds for the 2018 Transportation and  
572 Infrastructure Improvements Fund created in Section 9 of this act.

573 (b) Any investment earnings on amounts deposited into  
574 the special fund created in subsection (2) of this section shall  
575 be used to pay debt service on bonds issued under this section, in  
576 accordance with the proceedings authorizing issuance of such  
577 bonds.

578 (5) The principal of and interest on the bonds authorized  
579 under this section shall be payable in the manner provided in this  
580 subsection. Such bonds shall bear such date or dates, be in such  
581 denomination or denominations, bear interest at such rate or rates  
582 (not to exceed the limits set forth in Section 75-17-101,  
583 Mississippi Code of 1972), be payable at such place or places  
584 within or without the State of Mississippi, shall mature  
585 absolutely at such time or times not to exceed twenty (20) years  
586 from date of issue, be redeemable before maturity at such time or  
587 times and upon such terms, with or without premium, shall bear  
588 such registration privileges, and shall be substantially in such  
589 form, all as shall be determined by resolution of the commission.

590 (6) The bonds authorized by this section shall be signed by  
591 the chairman of the commission, or by his facsimile signature, and  
592 the official seal of the commission shall be affixed thereto,  
593 attested by the secretary of the commission. The interest  
594 coupons, if any, to be attached to such bonds may be executed by



595 the facsimile signatures of such officers. Whenever any such  
596 bonds shall have been signed by the officials designated to sign  
597 the bonds who were in office at the time of such signing but who  
598 may have ceased to be such officers before the sale and delivery  
599 of such bonds, or who may not have been in office on the date such  
600 bonds may bear, the signatures of such officers upon such bonds  
601 and coupons shall nevertheless be valid and sufficient for all  
602 purposes and have the same effect as if the person so officially  
603 signing such bonds had remained in office until their delivery to  
604 the purchaser, or had been in office on the date such bonds may  
605 bear. However, notwithstanding anything herein to the contrary,  
606 such bonds may be issued as provided in the Registered Bond Act of  
607 the State of Mississippi.

608 (7) All bonds and interest coupons issued under the  
609 provisions of this section have all the qualities and incidents of  
610 negotiable instruments under the provisions of the Uniform  
611 Commercial Code, and in exercising the powers granted by this  
612 section, the commission shall not be required to and need not  
613 comply with the provisions of the Uniform Commercial Code.

614 (8) The commission shall act as issuing agent for the bonds  
615 authorized under this section, prescribe the form of the bonds,  
616 determine the appropriate method for sale of the bonds, advertise  
617 for and accept bids or negotiate the sale of the bonds, issue and  
618 sell the bonds so authorized to be sold, pay all fees and costs  
619 incurred in such issuance and sale, and do any and all other





620 things necessary and advisable in connection with the issuance and  
621 sale of such bonds. The commission is authorized and empowered to  
622 pay the costs that are incident to the sale, issuance and delivery  
623 of the bonds authorized under this section from the proceeds  
624 derived from the sale of such bonds. The commission may sell such  
625 bonds on sealed bids at public sale or may negotiate the sale of  
626 the bonds for such price as it may determine to be for the best  
627 interest of the State of Mississippi. All interest accruing on  
628 such bonds so issued shall be payable semiannually or annually.

629 If such bonds are sold by sealed bids at public sale, notice  
630 of the sale shall be published at least one time, not less than  
631 ten (10) days before the date of sale, and shall be so published  
632 in one or more newspapers published or having a general  
633 circulation in the City of Jackson, Mississippi, selected by the  
634 commission.

635 The commission, when issuing any bonds under the authority of  
636 this section, may provide that bonds, at the option of the State  
637 of Mississippi, may be called in for payment and redemption at the  
638 call price named therein and accrued interest on such date or  
639 dates named therein.

640 (9) The bonds issued under the provisions of this section  
641 shall be revenue bonds of the state, the principal of and interest  
642 on which shall be payable solely from and shall be secured by the  
643 special bond sinking fund created in subsection (3) of this  
644 section. The bonds shall never constitute an indebtedness of the



645 state within the meaning of any state constitutional provision or  
646 statutory limitation, and shall never constitute or give rise to a  
647 pecuniary liability of the state, or a charge against its general  
648 credit or taxing powers, and such fact shall be plainly stated on  
649 the face of each such bond. The bonds shall not be considered  
650 when computing any limitation of indebtedness of the state. All  
651 bonds issued under the authority of this section and all interest  
652 coupons applicable thereto shall be construed to be negotiable  
653 instruments, despite the fact that they are payable solely from a  
654 specified source.

655 (10) Except as otherwise provided in this section, upon the  
656 issuance and sale of bonds under the provisions of this section,  
657 the commission shall transfer the proceeds of any such sale or  
658 sales to the special fund created in subsection (2) of this  
659 section. The proceeds of such bonds shall be disbursed solely  
660 upon the order of the Mississippi Transportation Commission under  
661 such restrictions, if any, as may be contained in the resolution  
662 providing for the issuance of the bonds. Upon the issuance and  
663 sale of the additional bonds authorized under this section, as  
664 amended by this act, the commission shall transfer not more than  
665 Fifty Million Dollars (\$50,000,000.00) of the proceeds of any such  
666 sale to the 2018 Transportation and Infrastructure Improvements  
667 Fund created in Section 9 of this act and shall transfer not more  
668 than Two Hundred Fifty Million Dollars (\$250,000,000.00) of the



669 proceeds of any such sale to the Emergency Road and Bridge Repair  
670 Fund created in Section 8 of this act.

671 (11) The bonds authorized under this section may be issued  
672 without any other proceedings or the happening of any other  
673 conditions or things other than those proceedings, conditions and  
674 things which are specified or required by this section. Any  
675 resolution providing for the issuance of bonds under the  
676 provisions of this section shall become effective immediately upon  
677 its adoption by the commission, and any such resolution may be  
678 adopted at any regular or special meeting of the commission by a  
679 majority of its members.

680 (12) The bonds authorized under the authority of this  
681 section may be validated in the Chancery Court of the First  
682 Judicial District of Hinds County, Mississippi, in the manner and  
683 with the force and effect provided by Chapter 13, Title 31,  
684 Mississippi Code of 1972, for the validation of county, municipal,  
685 school district and other bonds. The notice to taxpayers required  
686 by such statutes shall be published in a newspaper published or  
687 having a general circulation in the City of Jackson, Mississippi.

688 (13) Any holder of bonds issued under the provisions of this  
689 section or of any of the interest coupons pertaining thereto may,  
690 either at law or in equity, by suit, action, mandamus or other  
691 proceeding, protect and enforce any and all rights granted under  
692 this section, or under such resolution, and may enforce and compel  
693 performance of all duties required by this section to be



694 performed, in order to provide for the payment of bonds and  
695 interest thereon.

696 (14) All bonds issued under the provisions of this section  
697 shall be legal investments for trustees and other fiduciaries, and  
698 for savings banks, trust companies and insurance companies  
699 organized under the laws of the State of Mississippi, and such  
700 bonds shall be legal securities which may be deposited with and  
701 shall be received by all public officers and bodies of this state  
702 and all municipalities and political subdivisions for the purpose  
703 of securing the deposit of public funds.

704 (15) Bonds issued under the provisions of this section and  
705 income therefrom shall be exempt from all taxation in the State of  
706 Mississippi.

707 (16) The proceeds of the bonds issued under this section  
708 shall be used solely for the purposes herein provided, including  
709 the costs incident to the issuance and sale of such bonds.

710 (17) The State Treasurer is authorized, without further  
711 process of law, to certify to the Department of Finance and  
712 Administration the necessity for warrants, and the Department of  
713 Finance and Administration is authorized and directed to issue  
714 such warrants, in such amounts as may be necessary to pay when due  
715 the principal of, premium, if any, and interest on, or the  
716 accreted value of, all bonds issued under this section; and the  
717 State Treasurer shall forward the necessary amount to the  
718 designated place or places of payment of such bonds in ample time



719 to discharge such bonds, or the interest thereon, on the due dates  
720 thereof.

721 (18) This section shall be deemed to be full and complete  
722 authority for the exercise of the powers herein granted, but this  
723 section shall not be deemed to repeal or to be in derogation of  
724 any existing law of this state.

725 **SECTION 8.** (1) There is created in the State Treasury a  
726 special fund to be known as the "Emergency Road and Bridge Repair  
727 Fund," into which shall be deposited money appropriated by the  
728 Legislature or otherwise made available in any manner, and funds  
729 from any other source designated for deposit into such fund.

730 Unexpended amounts remaining in the fund at the end of a fiscal  
731 year shall not lapse into the State General Fund and any interest  
732 earned or investment earnings on amounts in the fund shall be  
733 deposited into the fund. The expenditure of money deposited into  
734 the fund shall be under the direction of the Mississippi  
735 Department of Transportation, and such funds shall be paid by the  
736 Mississippi Department of Transportation upon warrants issued by  
737 the Department of Finance and Administration.

738 (2) Money in the fund shall be utilized by the Mississippi  
739 Department of Transportation, with the advice of the Emergency  
740 Road and Bridge Repair Fund Advisory Board, to provide funding for  
741 emergency repairs to roads, streets and highways in this state and  
742 emergency bridge repairs on public roads, streets and highways in  
743 this state, as determined by a unanimous vote of the Mississippi



744 Transportation Commission. However, before the expenditure of  
745 money in the fund, the department shall promulgate rules and  
746 regulations as authorized in subsection (3) of this section.

747 (3) (a) There is created the Emergency Road and Bridge  
748 Repair Fund Advisory Board which shall consist of the following  
749 members:

750 (i) The President and Chief Executive Officer of  
751 the Mississippi Economic Council;

752 (ii) The President and Chief Executive Officer of  
753 the Mississippi Manufacturers Association;

754 (iii) The President of the Mississippi Farm Bureau  
755 Federation;

756 (iv) The President of the Mississippi Poultry  
757 Association;

758 (v) The President of the Mississippi Trucking  
759 Association;

760 (vi) The Executive Director of the Mississippi  
761 Association of Supervisors;

762 (vii) The Executive Director of the Mississippi  
763 Municipal League;

764 (viii) The Executive Vice President of the  
765 Mississippi Cattlemen's Association;

766 (ix) The Executive Director of the Mississippi  
767 Loggers Association; and



768                   (x) The Executive Director of the American Council  
769 of Engineering Companies-Mississippi.

770                   (b) The Governor shall appoint the chairman of the  
771 board and the board shall elect such other officers as it  
772 considers necessary from among its members.

773                   (c) A majority of the members of the board shall  
774 constitute a quorum for the conduct of meetings and all actions of  
775 the board shall be by a majority vote. No compensation, per diem  
776 or mileage expense shall be provided board members.

777                   (d) The Governor's office shall provide any necessary  
778 administrative support to the board.

779                   (e) The board shall meet at least quarterly to conduct  
780 business.

781                   (f) The board shall provide nonbinding advice to the  
782 Department of Transportation regarding the expenditure of money in  
783 the Emergency Road and Bridge Repair Fund.

784                   (4) The Mississippi Department of Transportation shall have  
785 all powers necessary to implement and administer the program  
786 established under this section, and the department shall  
787 promulgate rules and regulations, in accordance with the  
788 Mississippi Administrative Procedures Law, necessary for the  
789 implementation of this section.

790                   **SECTION 9.** A special fund, to be designated the "2018  
791 Transportation and Infrastructure Improvements Fund," is created  
792 within the State Treasury, which shall consist of funds made



793 available by the Legislature in any manner and funds from any  
794 other source designated for deposit into such fund. The fund  
795 shall be maintained by the State Treasurer as a separate and  
796 special fund, separate and apart from the General Fund of the  
797 state. Unexpended amounts remaining in the fund at the end of a  
798 fiscal year shall not lapse into the State General Fund, and any  
799 interest earned or investment earnings on amounts in the fund  
800 shall be deposited into such fund. Monies deposited into the fund  
801 shall be expended, upon appropriation by the Legislature, for  
802 infrastructure projects and/or other projects that are  
803 economically beneficial that are otherwise provided by law to be  
804 funded by monies in this fund.

805         **SECTION 10.** Section 49-17-407, Mississippi Code of 1972, is  
806 amended as follows:

807         49-17-407. (1) (a) An environmental protection fee of  
808 Four-tenths of One Cent (4/10 of 1¢) per gallon is hereby levied  
809 upon any bonded distributor, as defined by Sections 49-17-401  
810 through 49-17-433, who sells or delivers motor fuels to a retailer  
811 or user in this state.

812                 (b) Every person, other than a bonded distributor, who  
813 shall purchase or acquire motor fuels within this state on which  
814 the environmental protection fee has not accrued, shall be liable  
815 for the environmental protection fee.

816                 (c) The environmental protection fee shall be imposed  
817 only one (1) time on motor fuels sold in the state.





818 (d) The environmental protection fee shall be collected  
819 by the \* \* \* Department of Revenue and shall be designated  
820 separately from the excise taxes on fuels.

821 (e) Any person liable for the environmental protection  
822 fee shall be subject to the same requirements and penalties as  
823 distributors under the provisions of the Mississippi Special Fuel  
824 Tax Law.

825 (f) Any person liable for the environmental protection  
826 fee shall file a report and remit any fees due at the same time  
827 provided for filing reports under Section 27-55-523, on forms  
828 prescribed by the \* \* \* Department of Revenue.

829 (g) The \* \* \* Department of Revenue is hereby  
830 authorized and empowered to promulgate all rules and regulations  
831 necessary for the administration of the environmental protection  
832 fee.

833 (2) (a) On or before the fifteenth day of each month the  
834 environmental protection fees collected during the previous month  
835 shall be deposited into the Mississippi Groundwater Protection  
836 Trust Fund established in Section 49-17-405. When the unobligated  
837 balance in the fund reaches or exceeds Ten Million Dollars  
838 (\$10,000,000.00), the administrator of the fund shall notify in  
839 writing the \* \* \* Department of Revenue no later than the  
840 twenty-fifth day of the month \* \* \* to revise the distribution of  
841 the environmental protection fee and the Department of Revenue  
842 shall deposit the fee into the State Highway Fund. Such



843 distribution shall become effective on the last day of the month  
844 succeeding the month in which such notice was given. All  
845 environmental protection fees accrued shall be reported and paid.

846 (b) When the fund balance is reduced below Six Million  
847 Dollars (\$6,000,000.00), the fee shall again be \* \* \* deposited  
848 into the Mississippi Groundwater Protection Trust Fund until such  
849 time as the fund shall reach or exceed Ten Million Dollars  
850 (\$10,000,000.00). The administrator of the fund shall notify, no  
851 later than the twenty-fifth day of the month, the \* \* \* Department  
852 of Revenue to \* \* \* deposit the environmental protection fee \* \* \*  
853 into the Mississippi Groundwater Protection Trust Fund and such  
854 distribution shall become effective on the first day of the second  
855 month succeeding the month in which the notice to \* \* \* deposit  
856 the fee into the fund was given.

857 (3) This fund shall be used for the purposes set forth in  
858 Sections 49-17-401 through 49-17-435 and for no other governmental  
859 purposes, nor shall any portion hereof ever be available to borrow  
860 from by any branch of government; it being the intent of the  
861 Legislature that this fund and its increments shall remain intact  
862 and inviolate. Any interest earned on monies in this fund shall  
863 remain in this fund.

864 (4) Monies held in the fund established under Sections  
865 49-17-401 through 49-17-435 shall be used only at an active site  
866 and shall be disbursed in accordance with the commission  
867 requirements and as follows:



868           (a) Payments shall be made to any third party who  
869 brings a third-party claim against any owner of an underground  
870 storage tank and the commission as trustee of the Mississippi  
871 Groundwater Protection Trust Fund and who obtains a final judgment  
872 in such action which is valid and enforceable in this state  
873 against such parties. Payment shall be paid to the third party  
874 upon filing by such party an application with the department  
875 attaching the original or a certified copy of the final judgment.

876           (b) Payments shall be made in reasonable amounts to  
877 approved response action contractors and other parties involved in  
878 the site study and cleanup. Payment shall be made to the party  
879 incurring the costs by filing of a sworn application with the  
880 department indicating the fair and reasonable value of the costs  
881 of site rehabilitation, subject to the regulations and limitations  
882 as set by the department.

883           (5) Payments from the fund are limited as follows:

884           (a) For cleanup purposes, a maximum of One Million Five  
885 Hundred Thousand Dollars (\$1,500,000.00) may be disbursed from the  
886 fund for any one (1) site, per confirmed release occurrence.

887           (b) For third-party judgments, a maximum of One Million  
888 Dollars (\$1,000,000.00) may be disbursed from the fund for any one  
889 (1) site, per confirmed release occurrence.

890           (c) Nothing in Sections 49-17-401 through 49-17-435  
891 shall establish or create any liability or responsibility on the  
892 part of the department or the State of Mississippi to pay any



893 cleanup costs or third-party claims if the fund created herein is  
894 insufficient to do so.

895 (6) Monies held in the fund established under Sections  
896 49-17-401 through 49-17-435 shall not be used for purchases of  
897 equipment needed to assist in cleanup operations.

898 (7) Nothing in Sections 49-17-401 through 49-17-435 shall  
899 serve to limit any recovery against an owner of an underground  
900 storage tank in excess of the fund payment limits established  
901 under this section.

902 (8) Substantial compliance shall in no way be construed to  
903 be an absolute defense to civil liability.

904 **SECTION 11.** Section 75-76-129, Mississippi Code of 1972, is  
905 amended as follows:

906 **[Through June 30, 2028, this section shall read as follows:]**

907 75-76-129. (1) On or before the last day of each month all  
908 taxes, fees, interest, penalties, damages, fines or other monies  
909 collected by the Department of Revenue during that month under the  
910 provisions of this chapter, with the exception of (a) the local  
911 government fees imposed under Section 75-76-195, and (b) an amount  
912 equal to Three Million Dollars (\$3,000,000.00) of the revenue  
913 collected pursuant to the fee imposed under Section  
914 75-76-177(1)(c), and (c) the revenue collected pursuant to the fee  
915 imposed under Section 75-76-177(1)(c) as a result of wagers on  
916 sporting events shall be paid by the Department of Revenue to the  
917 State Treasurer to be deposited in the State General Fund. The



918 local government fees shall be distributed by the Department of  
919 Revenue pursuant to Section 75-76-197.

920 (2) An amount equal to Three Million Dollars (\$3,000,000.00)  
921 of the revenue collected during that month pursuant to the fee  
922 imposed under Section 75-76-177(1)(c) shall be deposited by the  
923 Department of Revenue into the bond sinking fund created in  
924 Section 1(3) of Chapter 479, Laws of 2015.

925 (3) Revenue collected pursuant to the fee imposed under  
926 Section 75-76-177(1)(c) as a result of wagers on sporting events  
927 shall be deposited into the State Highway Fund to be used solely  
928 for the repair and maintenance of highways and bridges of the  
929 State of Mississippi. This revenue shall be used first for  
930 matching funds made available to the state for such purposes  
931 pursuant to any federal highway infrastructure program implemented  
932 after September 1, 2018.

933 **[From and after July 1, 2028, this section shall read as**  
934 **follows:]**

935 75-76-129. On or before the last day of each month all  
936 taxes, fees, interest, penalties, damages, fines or other monies  
937 collected by the Department of Revenue during that month under the  
938 provisions of this chapter, with the exception of (a) the local  
939 government fees imposed under Section 75-76-195, and (b) an amount  
940 equal to Three Million Dollars (\$3,000,000.00) of the revenue  
941 collected pursuant to the fee imposed under Section  
942 75-76-177(1)(c) shall be paid by the Department of Revenue to the



943 State Treasurer to be deposited in the State General Fund. The  
944 local government fees shall be distributed by the Department of  
945 Revenue pursuant to Section 75-76-197. An amount equal to Three  
946 Million Dollars (\$3,000,000.00) of the revenue collected during  
947 that month pursuant to the fee imposed under Section  
948 75-76-177(1)(c) shall be deposited by the Department of Revenue  
949 into the bond sinking fund created in Section 1(3) of Chapter 479,  
950 Laws of 2015.

951 **SECTION 12.** Section 19-11-27, Mississippi Code of 1972, is  
952 amended as follows:

953 19-11-27. No board of supervisors of any county shall expend  
954 from, or contract an obligation against, the budget estimates for  
955 road and bridge construction, maintenance and equipment, made and  
956 published by it during the last year of the term of office of such  
957 board, between the first day of October and the first day of the  
958 following January, a sum exceeding one-fourth (1/4) of such item  
959 of the budget made and published by it, except in cases of  
960 emergency. The clerk of any county is prohibited from issuing any  
961 warrant contrary to the provisions of this section. No board of  
962 supervisors nor any member thereof shall buy any machinery or  
963 equipment in the last six (6) months of their or his term unless  
964 or until he has been elected at the general election of that year.  
965 The provisions of this section shall not apply to expenditures  
966 during calendar year 2019 on deficient bridges in the State Aid  
967 Road System or the Local System Road Program that have a



968 sufficiency rating of less than fifty (50) or to a contract, lease  
969 or lease-purchase contract executed pursuant to the bidding  
970 requirements in Section 31-7-13 and approved by a unanimous vote  
971 of the board. Such unanimous vote shall include a statement  
972 indicating the board's proclamation that the award of the contract  
973 is essential to the efficiency and economy of the operation of the  
974 county government.

975 **SECTION 13.** The Department of Audit shall conduct and/or  
976 enter into contracts for a performance audit of any projects under  
977 the Mississippi Department of Transportation. In addition to  
978 other factors, the audit shall assess the effect of engineering  
979 fees on projects and whether the fees are excessive. The  
980 performance audit shall be completed by not later than December  
981 31, 2019. The Department of Audit shall be reimbursed for all  
982 expenses of the audit by the Mississippi Department of  
983 Transportation. If the Department of Audit enters into a contract  
984 with a private entity for the audit required under this section,  
985 the department shall ensure that such entity is adequately  
986 experienced with auditing other state departments of  
987 transportation or similar departments or agencies.

988 **SECTION 14.** This act shall be known and may be cited as the  
989 Mississippi Infrastructure Modernization Act of 2018.

990 **SECTION 15.** Sections 5 and 6 of this act shall take effect  
991 and be in force from and after October 1, 2018, the remainder of



992 this act shall take effect and be in force from and after its  
993 passage.

