

By: Representatives DeLano, Haney, Dixon

To: Ways and Means

## HOUSE BILL NO. 1102

1 AN ACT TO CREATE A MISSISSIPPI TOURISM ADVERTISING AND  
2 PROMOTION ADVISORY BOARD TO ASSIST THE MISSISSIPPI DEVELOPMENT  
3 AUTHORITY IN THE PLANNING OF INITIATIVES FOR ADVERTISING AND  
4 PROMOTING TOURISM IN MISSISSIPPI; TO ESTABLISH THE MEMBERSHIP OF  
5 SUCH BOARD AS CONSISTING OF THREE DIRECTORS OF CONVENTION AND  
6 VISITORS BUREAUS IN MISSISSIPPI COUNTIES OR MUNICIPALITIES AND TWO  
7 AT-LARGE MEMBERS FROM THE RESTAURANT OR HOTEL INDUSTRY; TO PROVIDE  
8 FOR THE APPOINTMENT OF SUCH BOARD MEMBERS BY THE GOVERNOR, WITH  
9 MEMBERS SERVING TERMS CONCURRENT WITH THAT OF THE GOVERNOR; TO  
10 AMEND SECTION 27-65-75, MISSISSIPPI CODE OF 1972, TO DIVERT ONE  
11 PERCENT OF SALES TAX REVENUE FROM RESTAURANTS AND HOTELS TO THE  
12 MISSISSIPPI DEVELOPMENT AUTHORITY TOURISM ADVERTISING FUND IN  
13 FISCAL YEAR 2019, TO BE INCREASED TO TWO PERCENT IN FISCAL YEAR  
14 2020 AND TO THREE PERCENT IN FISCAL YEAR 2021 AND THEREAFTER; AND  
15 FOR RELATED PURPOSES.

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

17 **SECTION 1.** (1) There is hereby created a Mississippi  
18 Tourism Advertising and Promotion Advisory Board to assist the  
19 Mississippi Development Authority in the planning of initiatives  
20 for advertising and promoting tourism in Mississippi.

21 (2) The advisory board shall be composed of the following  
22 members:

23 (a) Three (3) directors of convention and visitors  
24 bureaus for Mississippi counties or municipalities; and



(b) Two (2) at-large members from the restaurant or hotel industry.

(3) Appointments shall be made by the Governor in January 2020, with members serving terms concurrent with that of the Governor. In the event of a vacancy on the advisory board, a successor shall be appointed to fill the unexpired term. Any member whose term expires shall continue to serve until his or her successor is appointed.

(4) Members of the advisory board may not be compensated for the performance of their duties except from funds that are specifically appropriated therefor by the Legislature or from gifts, grants or donations.

**SECTION 2.** Section 27-65-75, Mississippi Code of 1972, is amended as follows:

27-65-75. On or before the fifteenth day of each month, the revenue collected under the provisions of this chapter during the preceding month shall be paid and distributed as follows:

(1) (a) On or before August 15, 1992, and each succeeding month thereafter through July 15, 1993, eighteen percent (18%) of the total sales tax revenue collected during the preceding month under the provisions of this chapter, except that collected under the provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on business activities within a municipal corporation shall be allocated for distribution to the municipality and paid to the municipal corporation. Except as otherwise provided in this



50 paragraph (a), on or before August 15, 1993, and each succeeding  
51 month thereafter, eighteen and one-half percent (18-1/2%) of the  
52 total sales tax revenue collected during the preceding month under  
53 the provisions of this chapter, except that collected under the  
54 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and  
55 27-65-24, on business activities within a municipal corporation  
56 shall be allocated for distribution to the municipality and paid  
57 to the municipal corporation. However, in the event the State  
58 Auditor issues a certificate of noncompliance pursuant to Section  
59 21-35-31, the Department of Revenue shall withhold ten percent  
60 (10%) of the allocations and payments to the municipality that  
61 would otherwise be payable to the municipality under this  
62 paragraph (a) until such time that the department receives written  
63 notice of the cancellation of a certificate of noncompliance from  
64 the State Auditor.

65       A municipal corporation, for the purpose of distributing the  
66 tax under this subsection, shall mean and include all incorporated  
67 cities, towns and villages.

68       Monies allocated for distribution and credited to a municipal  
69 corporation under this paragraph may be pledged as security for a  
70 loan if the distribution received by the municipal corporation is  
71 otherwise authorized or required by law to be pledged as security  
72 for such a loan.

73       In any county having a county seat that is not an  
74 incorporated municipality, the distribution provided under this



subsection shall be made as though the county seat was an incorporated municipality; however, the distribution to the municipality shall be paid to the county treasury in which the municipality is located, and those funds shall be used for road, bridge and street construction or maintenance in the county.

(b) On or before August 15, 2006, and each succeeding month thereafter, eighteen and one-half percent (18-1/2%) of the total sales tax revenue collected during the preceding month under the provisions of this chapter, except that collected under the provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on business activities on the campus of a state institution of higher learning or community or junior college whose campus is not located within the corporate limits of a municipality, shall be allocated for distribution to the state institution of higher learning or community or junior college and paid to the state institution of higher learning or community or junior college.

(c) On or before August 15, 2018, and each succeeding month thereafter until August 14, 2019, two percent (2%) of the total sales tax revenue collected during the preceding month under the provisions of this chapter, except that collected under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and 27-65-24, on business activities within the corporate limits of the City of Jackson, Mississippi, shall be deposited into the Capitol Complex Improvement District Project Fund created in Section 29-5-215. On or before August 15, 2019, and each



succeeding month thereafter until August 14, 2020, four percent (4%) of the total sales tax revenue collected during the preceding month under the provisions of this chapter, except that collected under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and 27-65-24, on business activities within the corporate limits of the City of Jackson, Mississippi, shall be deposited into the Capitol Complex Improvement District Project Fund created in Section 29-5-215. On or before August 15, 2020, and each succeeding month thereafter, six percent (6%) of the total sales tax revenue collected during the preceding month under the provisions of this chapter, except that collected under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and 27-65-24, on business activities within the corporate limits of the City of Jackson, Mississippi, shall be deposited into the Capitol Complex Improvement District Project Fund created in Section 29-5-215.

(2) On or before September 15, 1987, and each succeeding month thereafter, from the revenue collected under this chapter during the preceding month, One Million One Hundred Twenty-five Thousand Dollars (\$1,125,000.00) shall be allocated for distribution to municipal corporations as defined under subsection (1) of this section in the proportion that the number of gallons of gasoline and diesel fuel sold by distributors to consumers and retailers in each such municipality during the preceding fiscal year bears to the total gallons of gasoline and diesel fuel sold



by distributors to consumers and retailers in municipalities statewide during the preceding fiscal year. The Department of Revenue shall require all distributors of gasoline and diesel fuel to report to the department monthly the total number of gallons of gasoline and diesel fuel sold by them to consumers and retailers in each municipality during the preceding month. The Department of Revenue shall have the authority to promulgate such rules and regulations as is necessary to determine the number of gallons of gasoline and diesel fuel sold by distributors to consumers and retailers in each municipality. In determining the percentage allocation of funds under this subsection for the fiscal year beginning July 1, 1987, and ending June 30, 1988, the Department of Revenue may consider gallons of gasoline and diesel fuel sold for a period of less than one (1) fiscal year. For the purposes of this subsection, the term "fiscal year" means the fiscal year beginning July 1 of a year.

(3) On or before September 15, 1987, and on or before the fifteenth day of each succeeding month, until the date specified in Section 65-39-35, the proceeds derived from contractors' taxes levied under Section 27-65-21 on contracts for the construction or reconstruction of highways designated under the highway program created under Section 65-3-97 shall, except as otherwise provided in Section 31-17-127, be deposited into the State Treasury to the credit of the State Highway Fund to be used to fund that highway program. The Mississippi Department of Transportation shall



provide to the Department of Revenue such information as is necessary to determine the amount of proceeds to be distributed under this subsection.

(4) On or before August 15, 1994, and on or before the fifteenth day of each succeeding month through July 15, 1999, from the proceeds of gasoline, diesel fuel or kerosene taxes as provided in Section 27-5-101(a)(ii)1, Four Million Dollars (\$4,000,000.00) shall be deposited in the State Treasury to the credit of a special fund designated as the "State Aid Road Fund," created by Section 65-9-17. On or before August 15, 1999, and on or before the fifteenth day of each succeeding month, from the total amount of the proceeds of gasoline, diesel fuel or kerosene taxes apportioned by Section 27-5-101(a)(ii)1, Four Million Dollars (\$4,000,000.00) or an amount equal to twenty-three and one-fourth percent (23-1/4%) of those funds, whichever is the greater amount, shall be deposited in the State Treasury to the credit of the "State Aid Road Fund," created by Section 65-9-17. Those funds shall be pledged to pay the principal of and interest on state aid road bonds heretofore issued under Sections 19-9-51 through 19-9-77, in lieu of and in substitution for the funds previously allocated to counties under this section. Those funds may not be pledged for the payment of any state aid road bonds issued after April 1, 1981; however, this prohibition against the pledging of any such funds for the payment of bonds shall not apply to any bonds for which intent to issue those bonds has been



published for the first time, as provided by law before March 29, 1981. From the amount of taxes paid into the special fund under this subsection and subsection (9) of this section, there shall be first deducted and paid the amount necessary to pay the expenses of the Office of State Aid Road Construction, as authorized by the Legislature for all other general and special fund agencies. The remainder of the fund shall be allocated monthly to the several counties in accordance with the following formula:

(a) One-third (1/3) shall be allocated to all counties in equal shares;

(b) One-third (1/3) shall be allocated to counties based on the proportion that the total number of rural road miles in a county bears to the total number of rural road miles in all counties of the state; and

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

For the purposes of this subsection, the term "gasoline, diesel fuel or kerosene taxes" means such taxes as defined in paragraph (f) of Section 27-5-101.

The amount of funds allocated to any county under this subsection for any fiscal year after fiscal year 1994 shall not be less than the amount allocated to the county for fiscal year 1994.





Any reference in the general laws of this state or the Mississippi Code of 1972 to Section 27-5-105 shall mean and be construed to refer and apply to subsection (4) of Section 27-65-75.

(5) One Million Six Hundred Sixty-six Thousand Six Hundred Sixty-six Dollars (\$1,666,666.00) each month shall be paid into the special fund known as the "State Public School Building Fund" created and existing under the provisions of Sections 37-47-1 through 37-47-67. Those payments into that fund are to be made on the last day of each succeeding month hereafter.

(6) An amount each month beginning August 15, 1983, through November 15, 1986, as specified in Section 6, Chapter 542, Laws of 1983, shall be paid into the special fund known as the Correctional Facilities Construction Fund created in Section 6, Chapter 542, Laws of 1983.

(7) On or before August 15, 1992, and each succeeding month thereafter through July 15, 2000, two and two hundred sixty-six one-thousandths percent (2.266%) of the total sales tax revenue collected during the preceding month under the provisions of this chapter, except that collected under the provisions of Section 27-65-17(2), shall be deposited by the department into the School Ad Valorem Tax Reduction Fund created under Section 37-61-35. On or before August 15, 2000, and each succeeding month thereafter, two and two hundred sixty-six one-thousandths percent (2.266%) of the total sales tax revenue collected during the preceding month



under the provisions of this chapter, except that collected under the provisions of Section 27-65-17(2), shall be deposited into the School Ad Valorem Tax Reduction Fund created under Section 37-61-35 until such time that the total amount deposited into the fund during a fiscal year equals Forty-two Million Dollars (\$42,000,000.00). Thereafter, the amounts diverted under this subsection (7) during the fiscal year in excess of Forty-two Million Dollars (\$42,000,000.00) shall be deposited into the Education Enhancement Fund created under Section 37-61-33 for appropriation by the Legislature as other education needs and shall not be subject to the percentage appropriation requirements set forth in Section 37-61-33.

(8) On or before August 15, 1992, and each succeeding month thereafter, nine and seventy-three one-thousandths percent (9.073%) of the total sales tax revenue collected during the preceding month under the provisions of this chapter, except that collected under the provisions of Section 27-65-17(2), shall be deposited into the Education Enhancement Fund created under Section 37-61-33.

(9) On or before August 15, 1994, and each succeeding month thereafter, from the revenue collected under this chapter during the preceding month, Two Hundred Fifty Thousand Dollars (\$250,000.00) shall be paid into the State Aid Road Fund.

(10) On or before August 15, 1994, and each succeeding month thereafter through August 15, 1995, from the revenue collected



under this chapter during the preceding month, Two Million Dollars (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad Valorem Tax Reduction Fund established in Section 27-51-105.

(11) Notwithstanding any other provision of this section to the contrary, on or before February 15, 1995, and each succeeding month thereafter, the sales tax revenue collected during the preceding month under the provisions of Section 27-65-17(2) and the corresponding levy in Section 27-65-23 on the rental or lease of private carriers of passengers and light carriers of property as defined in Section 27-51-101 shall be deposited, without diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund established in Section 27-51-105.

(12) Notwithstanding any other provision of this section to the contrary, on or before August 15, 1995, and each succeeding month thereafter, the sales tax revenue collected during the preceding month under the provisions of Section 27-65-17(1) on retail sales of private carriers of passengers and light carriers of property, as defined in Section 27-51-101 and the corresponding levy in Section 27-65-23 on the rental or lease of these vehicles, shall be deposited, after diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund established in Section 27-51-105.

(13) On or before July 15, 1994, and on or before the fifteenth day of each succeeding month thereafter, that portion of the avails of the tax imposed in Section 27-65-22 that is derived from activities held on the Mississippi State Fairgrounds Complex



shall be paid into a special fund that is created in the State Treasury and shall be expended upon legislative appropriation solely to defray the costs of repairs and renovation at the Trade Mart and Coliseum.

(14) On or before August 15, 1998, and each succeeding month thereafter through July 15, 2005, that portion of the avails of the tax imposed in Section 27-65-23 that is derived from sales by cotton compresses or cotton warehouses and that would otherwise be paid into the General Fund shall be deposited in an amount not to exceed Two Million Dollars (\$2,000,000.00) into the special fund created under Section 69-37-39. On or before August 15, 2007, and each succeeding month thereafter through July 15, 2010, that portion of the avails of the tax imposed in Section 27-65-23 that is derived from sales by cotton compresses or cotton warehouses and that would otherwise be paid into the General Fund shall be deposited in an amount not to exceed Two Million Dollars (\$2,000,000.00) into the special fund created under Section 69-37-39 until all debts or other obligations incurred by the Certified Cotton Growers Organization under the Mississippi Boll Weevil Management Act before January 1, 2007, are satisfied in full. On or before August 15, 2010, and each succeeding month thereafter through July 15, 2011, fifty percent (50%) of that portion of the avails of the tax imposed in Section 27-65-23 that is derived from sales by cotton compresses or cotton warehouses and that would otherwise be paid into the General Fund shall be



299 deposited into the special fund created under Section 69-37-39  
300 until such time that the total amount deposited into the fund  
301 during a fiscal year equals One Million Dollars (\$1,000,000.00).  
302 On or before August 15, 2011, and each succeeding month  
303 thereafter, that portion of the avails of the tax imposed in  
304 Section 27-65-23 that is derived from sales by cotton compresses  
305 or cotton warehouses and that would otherwise be paid into the  
306 General Fund shall be deposited into the special fund created  
307 under Section 69-37-39 until such time that the total amount  
308 deposited into the fund during a fiscal year equals One Million  
309 Dollars (\$1,000,000.00).

310 (15) Notwithstanding any other provision of this section to  
311 the contrary, on or before September 15, 2000, and each succeeding  
312 month thereafter, the sales tax revenue collected during the  
313 preceding month under the provisions of Section  
314 27-65-19(1)(d)(i)2, and 27-65-19(1)(d)(i)3 shall be deposited,  
315 without diversion, into the Telecommunications Ad Valorem Tax  
316 Reduction Fund established in Section 27-38-7.

317 (16) (a) On or before August 15, 2000, and each succeeding  
318 month thereafter, the sales tax revenue collected during the  
319 preceding month under the provisions of this chapter on the gross  
320 proceeds of sales of a project as defined in Section 57-30-1 shall  
321 be deposited, after all diversions except the diversion provided  
322 for in subsection (1) of this section, into the Sales Tax  
323 Incentive Fund created in Section 57-30-3.



324 (b) On or before August 15, 2007, and each succeeding  
325 month thereafter, eighty percent (80%) of the sales tax revenue  
326 collected during the preceding month under the provisions of this  
327 chapter from the operation of a tourism project under the  
328 provisions of Sections 57-26-1 through 57-26-5, shall be  
329 deposited, after the diversions required in subsections (7) and  
330 (8) of this section, into the Tourism Project Sales Tax Incentive  
331 Fund created in Section 57-26-3.

332 (17) Notwithstanding any other provision of this section to  
333 the contrary, on or before April 15, 2002, and each succeeding  
334 month thereafter, the sales tax revenue collected during the  
335 preceding month under Section 27-65-23 on sales of parking  
336 services of parking garages and lots at airports shall be  
337 deposited, without diversion, into the special fund created under  
338 Section 27-5-101(d).

339 (18) [Repealed]

340 (19) (a) On or before August 15, 2005, and each succeeding  
341 month thereafter, the sales tax revenue collected during the  
342 preceding month under the provisions of this chapter on the gross  
343 proceeds of sales of a business enterprise located within a  
344 redevelopment project area under the provisions of Sections  
345 57-91-1 through 57-91-11, and the revenue collected on the gross  
346 proceeds of sales from sales made to a business enterprise located  
347 in a redevelopment project area under the provisions of Sections  
348 57-91-1 through 57-91-11 (provided that such sales made to a



business enterprise are made on the premises of the business enterprise), shall, except as otherwise provided in this subsection (19), be deposited, after all diversions, into the Redevelopment Project Incentive Fund as created in Section 57-91-9.

(b) For a municipality participating in the Economic Redevelopment Act created in Sections 57-91-1 through 57-91-11, the diversion provided for in subsection (1) of this section attributable to the gross proceeds of sales of a business enterprise located within a redevelopment project area under the provisions of Sections 57-91-1 through 57-91-11, and attributable to the gross proceeds of sales from sales made to a business enterprise located in a redevelopment project area under the provisions of Sections 57-91-1 through 57-91-11 (provided that such sales made to a business enterprise are made on the premises of the business enterprise), shall be deposited into the Redevelopment Project Incentive Fund as created in Section 57-91-9, as follows:

(i) For the first six (6) years in which payments are made to a developer from the Redevelopment Project Incentive Fund, one hundred percent (100%) of the diversion shall be deposited into the fund;

(ii) For the seventh year in which such payments are made to a developer from the Redevelopment Project Incentive



373 Fund, eighty percent (80%) of the diversion shall be deposited  
374 into the fund;

375 (iii) For the eighth year in which such payments  
376 are made to a developer from the Redevelopment Project Incentive  
377 Fund, seventy percent (70%) of the diversion shall be deposited  
378 into the fund;

379 (iv) For the ninth year in which such payments are  
380 made to a developer from the Redevelopment Project Incentive Fund,  
381 sixty percent (60%) of the diversion shall be deposited into the  
382 fund; and

383 (v) For the tenth year in which such payments are  
384 made to a developer from the Redevelopment Project Incentive Fund,  
385 fifty percent (50%) of the funds shall be deposited into the fund.

386 (20) On or before January 15, 2007, and each succeeding  
387 month thereafter, eighty percent (80%) of the sales tax revenue  
388 collected during the preceding month under the provisions of this  
389 chapter from the operation of a tourism project under the  
390 provisions of Sections 57-28-1 through 57-28-5 shall be deposited,  
391 after the diversions required in subsections (7) and (8) of this  
392 section, into the Tourism Sales Tax Incentive Fund created in  
393 Section 57-28-3.

394 (21) (a) On or before April 15, 2007, and each succeeding  
395 month thereafter through June 15, 2013, One Hundred Fifty Thousand  
396 Dollars (\$150,000.00) of the sales tax revenue collected during  
397 the preceding month under the provisions of this chapter shall be





deposited into the MMEIA Tax Incentive Fund created in Section 57-101-3.

(b) On or before July 15, 2013, and each succeeding month thereafter, One Hundred Fifty Thousand Dollars (\$150,000.00) of the sales tax revenue collected during the preceding month under the provisions of this chapter shall be deposited into the Mississippi Development Authority Job Training Grant Fund created in Section 57-1-451.

(22) Notwithstanding any other provision of this section to the contrary, on or before August 15, 2009, and each succeeding month thereafter, the sales tax revenue collected during the preceding month under the provisions of Section 27-65-201 shall be deposited, without diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund established in Section 27-51-105.

(23) (a) On or before August 15, 2019, and each month thereafter through July 15, 2020, one percent (1%) of the total sales tax revenue collected during the preceding month from restaurants and hotels shall be allocated for distribution to the Mississippi Development Authority Tourism Advertising Fund established under Section 57-1-64, to be used exclusively for the purpose stated therein. On or before August 15, 2020, and each month thereafter through July 15, 2021, two percent (2%) of the total sales tax revenue collected during the preceding month from restaurants and hotels shall be allocated for distribution to the Mississippi Development Authority Tourism Advertising Fund



established under Section 57-1-64, to be used exclusively for the purpose stated therein. On or before August 15, 2021, and each month thereafter, three percent (3%) of the total sales tax revenue collected during the preceding month from restaurants and hotels shall be allocated for distribution to the Mississippi Development Authority Tourism Advertising Fund established under Section 57-1-64, to be used exclusively for the purpose stated therein. The revenue diverted pursuant to this subsection shall not be available for expenditure until February 1, 2020.

(b) As used in this paragraph:

(i) "Restaurant" means any place where prepared food and beverages are sold for consumption, whether the food and beverage is consumed on the premises or not. The term does not include any school, hospital, convalescent or nursing home, or any restaurant-like facility operated by or in connection with a school, hospital, medical clinic, convalescent or nursing home providing food for students, patients, visitors or their families.

(ii) "Hotel" means any entity or individual which is engaged in the business of furnishing one or more rooms, cottages or cabins designed for dwelling, lodging or sleeping purposes to transient persons and that are known to the trade as such. The term "hotel" also includes all buildings, including single-family dwellings or other structures kept, used, maintained or advertised as, or held out to the public to be, a place where sleeping accommodations are supplied for pay or other



consideration regardless of the number of rooms, units, suites or  
cabins available. Advertising for rent to the general public,  
whether by the owner of the property or a third party, qualifies  
as being "known to the trade as such." It is immaterial that  
cooking facilities may or may not be furnished. The term "hotel"  
also includes any entity or individual furnishing bed and  
breakfast accommodations to transient persons.

( \* \* \*24) The remainder of the amounts collected under the provisions of this chapter shall be paid into the State Treasury to the credit of the General Fund.

( \* \* \*25) (a) It shall be the duty of the municipal officials of any municipality that expands its limits, or of any community that incorporates as a municipality, to notify the commissioner of that action thirty (30) days before the effective date. Failure to so notify the commissioner shall cause the municipality to forfeit the revenue that it would have been entitled to receive during this period of time when the commissioner had no knowledge of the action.

(b) (i) Except as otherwise provided in subparagraph (ii) of this paragraph, if any funds have been erroneously disbursed to any municipality or any overpayment of tax is recovered by the taxpayer, the commissioner may make correction and adjust the error or overpayment with the municipality by withholding the necessary funds from any later payment to be made to the municipality.



473                   (ii) Subject to the provisions of Sections  
474 27-65-51 and 27-65-53, if any funds have been erroneously  
475 disbursed to a municipality under subsection (1) of this section  
476 for a period of three (3) years or more, the maximum amount that  
477 may be recovered or withheld from the municipality is the total  
478 amount of funds erroneously disbursed for a period of three (3)  
479 years beginning with the date of the first erroneous disbursement.  
480 However, if during such period, a municipality provides written  
481 notice to the Department of Revenue indicating the erroneous  
482 disbursement of funds, then the maximum amount that may be  
483 recovered or withheld from the municipality is the total amount of  
484 funds erroneously disbursed for a period of one (1) year beginning  
485 with the date of the first erroneous disbursement.

486       **SECTION 3.** This act shall take effect and be in force from  
487 and after July 1, 2019.

