

## House Amendments to Senate Bill No. 2193

TO THE SECRETARY OF THE SENATE:

THIS IS TO INFORM YOU THAT THE HOUSE HAS ADOPTED THE AMENDMENTS SET OUT BELOW:

### AMENDMENT NO. 1

Amend by striking all after the enacting clause and inserting in lieu thereof the following:

17           SECTION 1. (1) There is hereby created a Mississippi  
18 Tourism Association Marketing 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) The Executive Director of the Mississippi Tourism  
24 Association; and

25                   (b) The members of the Mississippi Tourism Association  
26 Board of Directors, composed through the bylaws of the Mississippi  
27 Tourism Association as being geographically and ethnically diverse  
28 members from the five tourism regions designated as the Hills, the  
29 Delta, the Capital/River, the Pines and the Coastal regions of  
30 Mississippi, and three (3) at large members.

31           (3) Members of the advisory board may not be compensated for  
32 the performance of their duties.

33           (4) The advisory board will give input and advice to the  
34 Mississippi Development Authority's Tourism Division on marketing  
35 and advertising planning, but shall have no executive powers at  
36 the Mississippi Development Authority.

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

39           27-65-75. On or before the fifteenth day of each month, the  
40 revenue collected under the provisions of this chapter during the  
41 preceding month shall be paid and distributed as follows:

42           (1) (a) On or before August 15, 1992, and each succeeding  
43 month thereafter through July 15, 1993, eighteen percent (18%) of  
44 the total sales tax revenue collected during the preceding month  
45 under the provisions of this chapter, except that collected under  
46 the provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on  
47 business activities within a municipal corporation shall be  
48 allocated for distribution to the municipality and paid to the  
49 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  
75 subsection shall be made as though the county seat was an  
76 incorporated municipality; however, the distribution to the  
77 municipality shall be paid to the county treasury in which the  
78 municipality is located, and those funds shall be used for road,  
79 bridge and street construction or maintenance in the county.

80 (b) On or before August 15, 2006, and each succeeding  
81 month thereafter, eighteen and one-half percent (18-1/2%) of the  
82 total sales tax revenue collected during the preceding month under  
83 the provisions of this chapter, except that collected under the  
84 provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on

85 business activities on the campus of a state institution of higher  
86 learning or community or junior college whose campus is not  
87 located within the corporate limits of a municipality, shall be  
88 allocated for distribution to the state institution of higher  
89 learning or community or junior college and paid to the state  
90 institution of higher learning or community or junior college.

91 (c) On or before August 15, 2018, and each succeeding  
92 month thereafter until August 14, 2019, two percent (2%) of the  
93 total sales tax revenue collected during the preceding month under  
94 the provisions of this chapter, except that collected under the  
95 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and  
96 27-65-24, on business activities within the corporate limits of  
97 the City of Jackson, Mississippi, shall be deposited into the  
98 Capitol Complex Improvement District Project Fund created in  
99 Section 29-5-215. On or before August 15, 2019, and each  
100 succeeding month thereafter until August 14, 2020, four percent  
101 (4%) of the total sales tax revenue collected during the preceding  
102 month under the provisions of this chapter, except that collected  
103 under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21  
104 and 27-65-24, on business activities within the corporate limits  
105 of the City of Jackson, Mississippi, shall be deposited into the  
106 Capitol Complex Improvement District Project Fund created in  
107 Section 29-5-215. On or before August 15, 2020, and each  
108 succeeding month thereafter, six percent (6%) of the total sales  
109 tax revenue collected during the preceding month under the  
110 provisions of this chapter, except that collected under the

111 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and  
112 27-65-24, on business activities within the corporate limits of  
113 the City of Jackson, Mississippi, shall be deposited into the  
114 Capitol Complex Improvement District Project Fund created in  
115 Section 29-5-215.

116         (2) On or before September 15, 1987, and each succeeding  
117 month thereafter, from the revenue collected under this chapter  
118 during the preceding month, One Million One Hundred Twenty-five  
119 Thousand Dollars (\$1,125,000.00) shall be allocated for  
120 distribution to municipal corporations as defined under subsection  
121 (1) of this section in the proportion that the number of gallons  
122 of gasoline and diesel fuel sold by distributors to consumers and  
123 retailers in each such municipality during the preceding fiscal  
124 year bears to the total gallons of gasoline and diesel fuel sold  
125 by distributors to consumers and retailers in municipalities  
126 statewide during the preceding fiscal year. The Department of  
127 Revenue shall require all distributors of gasoline and diesel fuel  
128 to report to the department monthly the total number of gallons of  
129 gasoline and diesel fuel sold by them to consumers and retailers  
130 in each municipality during the preceding month. The Department  
131 of Revenue shall have the authority to promulgate such rules and  
132 regulations as is necessary to determine the number of gallons of  
133 gasoline and diesel fuel sold by distributors to consumers and  
134 retailers in each municipality. In determining the percentage  
135 allocation of funds under this subsection for the fiscal year  
136 beginning July 1, 1987, and ending June 30, 1988, the Department

137 of Revenue may consider gallons of gasoline and diesel fuel sold  
138 for a period of less than one (1) fiscal year. For the purposes  
139 of this subsection, the term "fiscal year" means the fiscal year  
140 beginning July 1 of a year.

141 (3) On or before September 15, 1987, and on or before the  
142 fifteenth day of each succeeding month, until the date specified  
143 in Section 65-39-35, the proceeds derived from contractors' taxes  
144 levied under Section 27-65-21 on contracts for the construction or  
145 reconstruction of highways designated under the highway program  
146 created under Section 65-3-97 shall, except as otherwise provided  
147 in Section 31-17-127, be deposited into the State Treasury to the  
148 credit of the State Highway Fund to be used to fund that highway  
149 program. The Mississippi Department of Transportation shall  
150 provide to the Department of Revenue such information as is  
151 necessary to determine the amount of proceeds to be distributed  
152 under this subsection.

153 (4) On or before August 15, 1994, and on or before the  
154 fifteenth day of each succeeding month through July 15, 1999, from  
155 the proceeds of gasoline, diesel fuel or kerosene taxes as  
156 provided in Section 27-5-101(a)(ii)1, Four Million Dollars  
157 (\$4,000,000.00) shall be deposited in the State Treasury to the  
158 credit of a special fund designated as the "State Aid Road Fund,"  
159 created by Section 65-9-17. On or before August 15, 1999, and on  
160 or before the fifteenth day of each succeeding month, from the  
161 total amount of the proceeds of gasoline, diesel fuel or kerosene  
162 taxes apportioned by Section 27-5-101(a)(ii)1, Four Million

163 Dollars (\$4,000,000.00) or an amount equal to twenty-three and  
164 one-fourth percent (23-1/4%) of those funds, whichever is the  
165 greater amount, shall be deposited in the State Treasury to the  
166 credit of the "State Aid Road Fund," created by Section 65-9-17.  
167 Those funds shall be pledged to pay the principal of and interest  
168 on state aid road bonds heretofore issued under Sections 19-9-51  
169 through 19-9-77, in lieu of and in substitution for the funds  
170 previously allocated to counties under this section. Those funds  
171 may not be pledged for the payment of any state aid road bonds  
172 issued after April 1, 1981; however, this prohibition against the  
173 pledging of any such funds for the payment of bonds shall not  
174 apply to any bonds for which intent to issue those bonds has been  
175 published for the first time, as provided by law before March 29,  
176 1981. From the amount of taxes paid into the special fund under  
177 this subsection and subsection (9) of this section, there shall be  
178 first deducted and paid the amount necessary to pay the expenses  
179 of the Office of State Aid Road Construction, as authorized by the  
180 Legislature for all other general and special fund agencies. The  
181 remainder of the fund shall be allocated monthly to the several  
182 counties in accordance with the following formula:

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

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

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

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

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

199           Any reference in the general laws of this state or the  
200 Mississippi Code of 1972 to Section 27-5-105 shall mean and be  
201 construed to refer and apply to subsection (4) of Section  
202 27-65-75.

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

209           (6) An amount each month beginning August 15, 1983, through  
210 November 15, 1986, as specified in Section 6, Chapter 542, Laws of  
211 1983, shall be paid into the special fund known as the  
212 Correctional Facilities Construction Fund created in Section 6,  
213 Chapter 542, Laws of 1983.



214 (7) On or before August 15, 1992, and each succeeding month  
215 thereafter through July 15, 2000, two and two hundred sixty-six  
216 one-thousandths percent (2.266%) of the total sales tax revenue  
217 collected during the preceding month under the provisions of this  
218 chapter, except that collected under the provisions of Section  
219 27-65-17(2), shall be deposited by the department into the School  
220 Ad Valorem Tax Reduction Fund created under Section 37-61-35. On  
221 or before August 15, 2000, and each succeeding month thereafter,  
222 two and two hundred sixty-six one-thousandths percent (2.266%) of  
223 the total sales tax revenue collected during the preceding month  
224 under the provisions of this chapter, except that collected under  
225 the provisions of Section 27-65-17(2), shall be deposited into the  
226 School Ad Valorem Tax Reduction Fund created under Section  
227 37-61-35 until such time that the total amount deposited into the  
228 fund during a fiscal year equals Forty-two Million Dollars  
229 (\$42,000,000.00). Thereafter, the amounts diverted under this  
230 subsection (7) during the fiscal year in excess of Forty-two  
231 Million Dollars (\$42,000,000.00) shall be deposited into the  
232 Education Enhancement Fund created under Section 37-61-33 for  
233 appropriation by the Legislature as other education needs and  
234 shall not be subject to the percentage appropriation requirements  
235 set forth in Section 37-61-33.

236 (8) On or before August 15, 1992, and each succeeding month  
237 thereafter, nine and seventy-three one-thousandths percent  
238 (9.073%) of the total sales tax revenue collected during the  
239 preceding month under the provisions of this chapter, except that

240 collected under the provisions of Section 27-65-17(2), shall be  
241 deposited into the Education Enhancement Fund created under  
242 Section 37-61-33.

243 (9) On or before August 15, 1994, and each succeeding month  
244 thereafter, from the revenue collected under this chapter during  
245 the preceding month, Two Hundred Fifty Thousand Dollars  
246 (\$250,000.00) shall be paid into the State Aid Road Fund.

247 (10) On or before August 15, 1994, and each succeeding month  
248 thereafter through August 15, 1995, from the revenue collected  
249 under this chapter during the preceding month, Two Million Dollars  
250 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad  
251 Valorem Tax Reduction Fund established in Section 27-51-105.

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

261 (12) Notwithstanding any other provision of this section to  
262 the contrary, on or before August 15, 1995, and each succeeding  
263 month thereafter, the sales tax revenue collected during the  
264 preceding month under the provisions of Section 27-65-17(1) on  
265 retail sales of private carriers of passengers and light carriers

266 of property, as defined in Section 27-51-101 and the corresponding  
267 levy in Section 27-65-23 on the rental or lease of these vehicles,  
268 shall be deposited, after diversion, into the Motor Vehicle Ad  
269 Valorem Tax Reduction Fund established in Section 27-51-105.

270 (13) On or before July 15, 1994, and on or before the  
271 fifteenth day of each succeeding month thereafter, that portion of  
272 the avails of the tax imposed in Section 27-65-22 that is derived  
273 from activities held on the Mississippi State Fairgrounds Complex  
274 shall be paid into a special fund that is created in the State  
275 Treasury and shall be expended upon legislative appropriation  
276 solely to defray the costs of repairs and renovation at the Trade  
277 Mart and Coliseum.

278 (14) On or before August 15, 1998, and each succeeding month  
279 thereafter through July 15, 2005, that portion of the avails of  
280 the tax imposed in Section 27-65-23 that is derived from sales by  
281 cotton compresses or cotton warehouses and that would otherwise be  
282 paid into the General Fund shall be deposited in an amount not to  
283 exceed Two Million Dollars (\$2,000,000.00) into the special fund  
284 created under Section 69-37-39. On or before August 15, 2007, and  
285 each succeeding month thereafter through July 15, 2010, that  
286 portion of the avails of the tax imposed in Section 27-65-23 that  
287 is derived from sales by cotton compresses or cotton warehouses  
288 and that would otherwise be paid into the General Fund shall be  
289 deposited in an amount not to exceed Two Million Dollars  
290 (\$2,000,000.00) into the special fund created under Section  
291 69-37-39 until all debts or other obligations incurred by the

292 Certified Cotton Growers Organization under the Mississippi Boll  
293 Weevil Management Act before January 1, 2007, are satisfied in  
294 full. On or before August 15, 2010, and each succeeding month  
295 thereafter through July 15, 2011, fifty percent (50%) of that  
296 portion of the avails of the tax imposed in Section 27-65-23 that  
297 is derived from sales by cotton compresses or cotton warehouses  
298 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  
349 business enterprise are made on the premises of the business  
350 enterprise), shall, except as otherwise provided in this  
351 subsection (19), be deposited, after all diversions, into the  
352 Redevelopment Project Incentive Fund as created in Section  
353 57-91-9.

354 (b) For a municipality participating in the Economic  
355 Redevelopment Act created in Sections 57-91-1 through 57-91-11,  
356 the diversion provided for in subsection (1) of this section  
357 attributable to the gross proceeds of sales of a business  
358 enterprise located within a redevelopment project area under the  
359 provisions of Sections 57-91-1 through 57-91-11, and attributable  
360 to the gross proceeds of sales from sales made to a business  
361 enterprise located in a redevelopment project area under the  
362 provisions of Sections 57-91-1 through 57-91-11 (provided that  
363 such sales made to a business enterprise are made on the premises  
364 of the business enterprise), shall be deposited into the  
365 Redevelopment Project Incentive Fund as created in Section  
366 57-91-9, as follows:

367 (i) For the first six (6) years in which payments  
368 are made to a developer from the Redevelopment Project Incentive

369 Fund, one hundred percent (100%) of the diversion shall be  
370 deposited into the fund;

371 (ii) For the seventh year in which such payments  
372 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  
398 deposited into the MMEIA Tax Incentive Fund created in Section  
399 57-101-3.

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

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

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



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

432 (b) The Joint Legislative Committee on Performance  
433 Evaluation and Expenditure Review (PEER) must provide an annual  
434 report to the Legislature indicating the amount of funds deposited  
435 into the Mississippi Development Authority Tourism Advertising  
436 Fund established under Section 57-1-64, and a detailed record of  
437 how the funds are spent.

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

441 ( \* \* \*25) (a) It shall be the duty of the municipal  
442 officials of any municipality that expands its limits, or of any  
443 community that incorporates as a municipality, to notify the  
444 commissioner of that action thirty (30) days before the effective  
445 date. Failure to so notify the commissioner shall cause the

446 municipality to forfeit the revenue that it would have been  
447 entitled to receive during this period of time when the  
448 commissioner had no knowledge of the action.

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

456           (ii) Subject to the provisions of Sections  
457 27-65-51 and 27-65-53, if any funds have been erroneously  
458 disbursed to a municipality under subsection (1) of this section  
459 for a period of three (3) years or more, the maximum amount that  
460 may be recovered or withheld from the municipality is the total  
461 amount of funds erroneously disbursed for a period of three (3)  
462 years beginning with the date of the first erroneous disbursement.  
463 However, if during such period, a municipality provides written  
464 notice to the Department of Revenue indicating the erroneous  
465 disbursement of funds, then the maximum amount that may be  
466 recovered or withheld from the municipality is the total amount of  
467 funds erroneously disbursed for a period of one (1) year beginning  
468 with the date of the first erroneous disbursement.

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

**Further, amend by striking the title in its entirety and  
inserting in lieu thereof the following:**

1 AN ACT TO CREATE A MISSISSIPPI TOURISM ASSOCIATION MARKETING  
2 ADVISORY BOARD TO ASSIST THE MISSISSIPPI DEVELOPMENT AUTHORITY IN  
3 THE PLANNING OF INITIATIVES FOR ADVERTISING AND PROMOTING TOURISM  
4 IN MISSISSIPPI; TO ESTABLISH THE MEMBERSHIP OF SUCH BOARD; TO  
5 AMEND SECTION 27-65-75, MISSISSIPPI CODE OF 1972, TO DIVERT ONE  
6 PERCENT OF SALES TAX REVENUE FROM RESTAURANTS AND HOTELS TO THE  
7 MISSISSIPPI DEVELOPMENT AUTHORITY TOURISM ADVERTISING FUND IN  
8 FISCAL YEAR 2020, TO BE INCREASED TO TWO PERCENT IN FISCAL YEAR  
9 2021 AND TO THREE PERCENT IN FISCAL YEAR 2022 AND THEREAFTER; TO  
10 PROVIDE THAT THE JOINT LEGISLATIVE COMMITTEE ON PERFORMANCE  
11 EVALUATION AND EXPENDITURE REVIEW SHALL PROVIDE AN ANNUAL REPORT  
12 TO THE LEGISLATURE INDICATING THE AMOUNT OF FUNDS DEPOSITED INTO  
13 THE MISSISSIPPI DEVELOPMENT AUTHORITY TOURISM ADVERTISING FUND AND  
14 A DETAILED RECORD OF HOW THE FUNDS ARE SPENT; AND FOR RELATED  
15 PURPOSES.

HR43\SB2193PH.J

Andrew Ketchings  
Clerk of the House of Representatives