Adopted COMMITTEE AMENDMENT NO 1 PROPOSED TO

Senate Bill No. 2193

BY: Committee

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

- 12 **SECTION 1.** (1) There is hereby created a Mississippi
- 13 Tourism Association Marketing Advisory Board to assist the
- 14 Mississippi Development Authority in the planning of initiatives
- 15 for advertising and promoting tourism in Mississippi.
- 16 (2) The advisory board shall be composed of the following
- 17 members:
- 18 (a) The Executive Director of the Mississippi Tourism
- 19 Association; and
- 20 (b) The members of the Mississippi Tourism Association
- 21 Board of Directors, composed through the bylaws of the Mississippi



- 22 Tourism Association as being geographically and ethnically diverse
- 23 members from the five tourism regions designated as the Hills, the
- 24 Delta, the Capital/River, the Pines and the Coastal regions of
- 25 Mississippi, and three (3) at large members.
- 26 (3) Members of the advisory board may not be compensated for
- 27 the performance of their duties.
- 28 (4) The advisory board will give input and advice to the
- 29 Mississippi Development Authority's Tourism Division on marketing
- 30 and advertising planning, but shall have no executive powers at
- 31 the Mississippi Development Authority.
- 32 **SECTION 2.** Section 27-65-75, Mississippi Code of 1972, is
- 33 amended as follows:
- 27-65-75. On or before the fifteenth day of each month, the
- 35 revenue collected under the provisions of this chapter during the
- 36 preceding month shall be paid and distributed as follows:
- 37 (1) (a) On or before August 15, 1992, and each succeeding
- 38 month thereafter through July 15, 1993, eighteen percent (18%) of
- 39 the total sales tax revenue collected during the preceding month
- 40 under the provisions of this chapter, except that collected under
- 41 the provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on
- 42 business activities within a municipal corporation shall be
- 43 allocated for distribution to the municipality and paid to the
- 44 municipal corporation. Except as otherwise provided in this
- 45 paragraph (a), on or before August 15, 1993, and each succeeding
- 46 month thereafter, eighteen and one-half percent (18-1/2%) of the



- 47 total sales tax revenue collected during the preceding month under
- 48 the provisions of this chapter, except that collected under the
- 49 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
- 50 27-65-24, on business activities within a municipal corporation
- 51 shall be allocated for distribution to the municipality and paid
- 52 to the municipal corporation. However, in the event the State
- 53 Auditor issues a certificate of noncompliance pursuant to Section
- 54 21-35-31, the Department of Revenue shall withhold ten percent
- 55 (10%) of the allocations and payments to the municipality that
- 56 would otherwise be payable to the municipality under this
- 57 paragraph (a) until such time that the department receives written
- 58 notice of the cancellation of a certificate of noncompliance from
- 59 the State Auditor.
- A municipal corporation, for the purpose of distributing the
- 61 tax under this subsection, shall mean and include all incorporated
- 62 cities, towns and villages.
- 63 Monies allocated for distribution and credited to a municipal
- 64 corporation under this paragraph may be pledged as security for a
- 65 loan if the distribution received by the municipal corporation is
- otherwise authorized or required by law to be pledged as security
- 67 for such a loan.
- 68 In any county having a county seat that is not an
- 69 incorporated municipality, the distribution provided under this
- 70 subsection shall be made as though the county seat was an
- 71 incorporated municipality; however, the distribution to the



- 72 municipality shall be paid to the county treasury in which the
- 73 municipality is located, and those funds shall be used for road,
- 74 bridge and street construction or maintenance in the county.
- 75 (b) On or before August 15, 2006, and each succeeding
- 76 month thereafter, eighteen and one-half percent (18-1/2%) of the
- 77 total sales tax revenue collected during the preceding month under
- 78 the provisions of this chapter, except that collected under the
- 79 provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on
- 80 business activities on the campus of a state institution of higher
- 81 learning or community or junior college whose campus is not
- 82 located within the corporate limits of a municipality, shall be
- 83 allocated for distribution to the state institution of higher
- 84 learning or community or junior college and paid to the state
- 85 institution of higher learning or community or junior college.
- 86 (c) On or before August 15, 2018, and each succeeding
- 87 month thereafter until August 14, 2019, two percent (2%) of the
- 88 total sales tax revenue collected during the preceding month under
- 89 the provisions of this chapter, except that collected under the
- 90 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
- 91 27-65-24, on business activities within the corporate limits of
- 92 the City of Jackson, Mississippi, shall be deposited into the
- 93 Capitol Complex Improvement District Project Fund created in
- 94 Section 29-5-215. On or before August 15, 2019, and each
- 95 succeeding month thereafter until August 14, 2020, four percent
- 96 (4%) of the total sales tax revenue collected during the preceding

- 97 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 98 99 and 27-65-24, on business activities within the corporate limits 100 of the City of Jackson, Mississippi, shall be deposited into the 101 Capitol Complex Improvement District Project Fund created in 102 Section 29-5-215. On or before August 15, 2020, and each 103 succeeding month thereafter, six percent (6%) of the total sales 104 tax revenue collected during the preceding month under the 105 provisions of this chapter, except that collected under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and 106 107 27-65-24, on business activities within the corporate limits of 108 the City of Jackson, Mississippi, shall be deposited into the 109 Capitol Complex Improvement District Project Fund created in 110 Section 29-5-215. (2) On or before September 15, 1987, and each succeeding 111 112 month thereafter, from the revenue collected under this chapter
- 113 during the preceding month, One Million One Hundred Twenty-five 114 Thousand Dollars (\$1,125,000.00) shall be allocated for 115 distribution to municipal corporations as defined under subsection 116 (1) of this section in the proportion that the number of gallons 117 of gasoline and diesel fuel sold by distributors to consumers and 118 retailers in each such municipality during the preceding fiscal year bears to the total gallons of gasoline and diesel fuel sold 119 120 by distributors to consumers and retailers in municipalities statewide during the preceding fiscal year. The Department of 121

122 Revenue shall require all distributors of gasoline and diesel fuel 123 to report to the department monthly the total number of gallons of 124 gasoline and diesel fuel sold by them to consumers and retailers 125 in each municipality during the preceding month. The Department 126 of Revenue shall have the authority to promulgate such rules and 127 regulations as is necessary to determine the number of gallons of 128 gasoline and diesel fuel sold by distributors to consumers and 129 retailers in each municipality. In determining the percentage 130 allocation of funds under this subsection for the fiscal year beginning July 1, 1987, and ending June 30, 1988, the Department 131 132 of Revenue may consider gallons of gasoline and diesel fuel sold 133 for a period of less than one (1) fiscal year. For the purposes of this subsection, the term "fiscal year" means the fiscal year 134 135 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

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necessary to determine the amount of proceeds to be distributed under this subsection.

148 On or before August 15, 1994, and on or before the fifteenth day of each succeeding month through July 15, 1999, from 149 150 the proceeds of gasoline, diesel fuel or kerosene taxes as 151 provided in Section 27-5-101(a)(ii)1, Four Million Dollars 152 (\$4,000,000.00) shall be deposited in the State Treasury to the 153 credit of a special fund designated as the "State Aid Road Fund," 154 created by Section 65-9-17. On or before August 15, 1999, and on 155 or before the fifteenth day of each succeeding month, from the 156 total amount of the proceeds of gasoline, diesel fuel or kerosene 157 taxes apportioned by Section 27-5-101(a)(ii)1, Four Million 158 Dollars (\$4,000,000.00) or an amount equal to twenty-three and 159 one-fourth percent (23-1/4%) of those funds, whichever is the 160 greater amount, shall be deposited in the State Treasury to the 161 credit of the "State Aid Road Fund," created by Section 65-9-17. 162 Those funds shall be pledged to pay the principal of and interest 163 on state aid road bonds heretofore issued under Sections 19-9-51 164 through 19-9-77, in lieu of and in substitution for the funds 165 previously allocated to counties under this section. Those funds 166 may not be pledged for the payment of any state aid road bonds issued after April 1, 1981; however, this prohibition against the 167 pledging of any such funds for the payment of bonds shall not 168 169 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, 170

- 171 1981. From the amount of taxes paid into the special fund under
- 172 this subsection and subsection (9) of this section, there shall be
- 173 first deducted and paid the amount necessary to pay the expenses
- 174 of the Office of State Aid Road Construction, as authorized by the
- 175 Legislature for all other general and special fund agencies. The
- 176 remainder of the fund shall be allocated monthly to the several
- 177 counties in accordance with the following formula:
- 178 (a) One-third (1/3) shall be allocated to all counties
- 179 in equal shares;
- 180 (b) One-third (1/3) shall be allocated to counties
- 181 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
- 183 counties of the state; and
- 184 (c) One-third (1/3) shall be allocated to counties
- 185 based on the proportion that the rural population of the county
- 186 bears to the total rural population in all counties of the state,
- 187 according to the latest federal decennial census.
- 188 For the purposes of this subsection, the term "gasoline,
- 189 diesel fuel or kerosene taxes" means such taxes as defined in
- 190 paragraph (f) of Section 27-5-101.
- 191 The amount of funds allocated to any county under this
- 192 subsection for any fiscal year after fiscal year 1994 shall not be
- 193 less than the amount allocated to the county for fiscal year 1994.
- Any reference in the general laws of this state or the
- 195 Mississippi Code of 1972 to Section 27-5-105 shall mean and be



- 196 construed to refer and apply to subsection (4) of Section
- 197 27-65-75.
- 198 (5) One Million Six Hundred Sixty-six Thousand Six Hundred
- 199 Sixty-six Dollars (\$1,666,666.00) each month shall be paid into
- 200 the special fund known as the "State Public School Building Fund"
- 201 created and existing under the provisions of Sections 37-47-1
- 202 through 37-47-67. Those payments into that fund are to be made on
- 203 the last day of each succeeding month hereafter.
- 204 (6) An amount each month beginning August 15, 1983, through
- 205 November 15, 1986, as specified in Section 6, Chapter 542, Laws of
- 206 1983, shall be paid into the special fund known as the
- 207 Correctional Facilities Construction Fund created in Section 6,
- 208 Chapter 542, Laws of 1983.
- 209 (7) On or before August 15, 1992, and each succeeding month
- 210 thereafter through July 15, 2000, two and two hundred sixty-six
- 211 one-thousandths percent (2.266%) of the total sales tax revenue
- 212 collected during the preceding month under the provisions of this
- 213 chapter, except that collected under the provisions of Section
- 214 27-65-17(2), shall be deposited by the department into the School
- 215 Ad Valorem Tax Reduction Fund created under Section 37-61-35. On
- 216 or before August 15, 2000, and each succeeding month thereafter,
- 217 two and two hundred sixty-six one-thousandths percent (2.266%) of
- 218 the total sales tax revenue collected during the preceding month
- 219 under the provisions of this chapter, except that collected under
- 220 the provisions of Section 27-65-17(2), shall be deposited into the

- 221 School Ad Valorem Tax Reduction Fund created under Section
- 222 37-61-35 until such time that the total amount deposited into the
- 223 fund during a fiscal year equals Forty-two Million Dollars
- 224 (\$42,000,000.00). Thereafter, the amounts diverted under this
- 225 subsection (7) during the fiscal year in excess of Forty-two
- 226 Million Dollars (\$42,000,000.00) shall be deposited into the
- 227 Education Enhancement Fund created under Section 37-61-33 for
- 228 appropriation by the Legislature as other education needs and
- 229 shall not be subject to the percentage appropriation requirements
- 230 set forth in Section 37-61-33.
- 231 (8) On or before August 15, 1992, and each succeeding month
- 232 thereafter, nine and seventy-three one-thousandths percent
- 233 (9.073%) of the total sales tax revenue collected during the
- 234 preceding month under the provisions of this chapter, except that
- 235 collected under the provisions of Section 27-65-17(2), shall be
- 236 deposited into the Education Enhancement Fund created under
- 237 Section 37-61-33.
- 238 (9) On or before August 15, 1994, and each succeeding month
- 239 thereafter, from the revenue collected under this chapter during
- 240 the preceding month, Two Hundred Fifty Thousand Dollars
- 241 (\$250,000.00) shall be paid into the State Aid Road Fund.
- 242 (10) On or before August 15, 1994, and each succeeding month
- 243 thereafter through August 15, 1995, from the revenue collected
- 244 under this chapter during the preceding month, Two Million Dollars



- 245 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad 246 Valorem Tax Reduction Fund established in Section 27-51-105.
- 247 Notwithstanding any other provision of this section to the contrary, on or before February 15, 1995, and each succeeding 248 249 month thereafter, the sales tax revenue collected during the 250 preceding month under the provisions of Section 27-65-17(2) and 251 the corresponding levy in Section 27-65-23 on the rental or lease 252 of private carriers of passengers and light carriers of property 253 as defined in Section 27-51-101 shall be deposited, without 254 diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund 255 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



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- Treasury and shall be expended upon legislative appropriation solely to defray the costs of repairs and renovation at the Trade Mart and Coliseum.
- 273 On or before August 15, 1998, and each succeeding month thereafter through July 15, 2005, that portion of the avails of 274 275 the tax imposed in Section 27-65-23 that is derived from sales by 276 cotton compresses or cotton warehouses and that would otherwise be 277 paid into the General Fund shall be deposited in an amount not to 278 exceed Two Million Dollars (\$2,000,000.00) into the special fund 279 created under Section 69-37-39. On or before August 15, 2007, and 280 each succeeding month thereafter through July 15, 2010, that 281 portion of the avails of the tax imposed in Section 27-65-23 that 282 is derived from sales by cotton compresses or cotton warehouses 283 and that would otherwise be paid into the General Fund shall be 284 deposited in an amount not to exceed Two Million Dollars 285 (\$2,000,000.00) into the special fund created under Section 286 69-37-39 until all debts or other obligations incurred by the 287 Certified Cotton Growers Organization under the Mississippi Boll 288 Weevil Management Act before January 1, 2007, are satisfied in 289 On or before August 15, 2010, and each succeeding month 290 thereafter through July 15, 2011, fifty percent (50%) of that 291 portion of the avails of the tax imposed in Section 27-65-23 that 292 is derived from sales by cotton compresses or cotton warehouses 293 and that would otherwise be paid into the General Fund shall be 294 deposited into the special fund created under Section 69-37-39

- 295 until such time that the total amount deposited into the fund
- 296 during a fiscal year equals One Million Dollars (\$1,000,000.00).
- 297 On or before August 15, 2011, and each succeeding month
- 298 thereafter, that portion of the avails of the tax imposed in
- 299 Section 27-65-23 that is derived from sales by cotton compresses
- 300 or cotton warehouses and that would otherwise be paid into the
- 301 General Fund shall be deposited into the special fund created
- 302 under Section 69-37-39 until such time that the total amount
- 303 deposited into the fund during a fiscal year equals One Million
- 304 Dollars (\$1,000,000.00).
- 305 (15) Notwithstanding any other provision of this section to
- 306 the contrary, on or before September 15, 2000, and each succeeding
- 307 month thereafter, the sales tax revenue collected during the
- 308 preceding month under the provisions of Section
- 309 27-65-19(1)(d)(i)2, and 27-65-19(1)(d)(i)3 shall be deposited,
- 310 without diversion, into the Telecommunications Ad Valorem Tax
- 311 Reduction Fund established in Section 27-38-7.
- 312 (16) (a) On or before August 15, 2000, and each succeeding
- 313 month thereafter, the sales tax revenue collected during the
- 314 preceding month under the provisions of this chapter on the gross
- 315 proceeds of sales of a project as defined in Section 57-30-1 shall
- 316 be deposited, after all diversions except the diversion provided
- 317 for in subsection (1) of this section, into the Sales Tax
- 318 Incentive Fund created in Section 57-30-3.



- 319 On or before August 15, 2007, and each succeeding 320 month thereafter, eighty percent (80%) of the sales tax revenue 321 collected during the preceding month under the provisions of this 322 chapter from the operation of a tourism project under the 323 provisions of Sections 57-26-1 through 57-26-5, shall be 324 deposited, after the diversions required in subsections (7) and 325 (8) of this section, into the Tourism Project Sales Tax Incentive Fund created in Section 57-26-3. 326
- (17) Notwithstanding any other provision of this section to the contrary, on or before April 15, 2002, and each succeeding month thereafter, the sales tax revenue collected during the preceding month under Section 27-65-23 on sales of parking services of parking garages and lots at airports shall be deposited, without diversion, into the special fund created under Section 27-5-101(d).
- 334 (18) [Repealed]
- 335 (a) On or before August 15, 2005, and each succeeding (19)336 month thereafter, the sales tax revenue collected during the 337 preceding month under the provisions of this chapter on the gross 338 proceeds of sales of a business enterprise located within a 339 redevelopment project area under the provisions of Sections 57-91-1 through 57-91-11, and the revenue collected on the gross 340 proceeds of sales from sales made to a business enterprise located 341 342 in a redevelopment project area under the provisions of Sections 57-91-1 through 57-91-11 (provided that such sales made to a 343

- 344 business enterprise are made on the premises of the business
- 345 enterprise), shall, except as otherwise provided in this
- 346 subsection (19), be deposited, after all diversions, into the
- 347 Redevelopment Project Incentive Fund as created in Section
- 348 57-91-9.
- 349 (b) For a municipality participating in the Economic
- 350 Redevelopment Act created in Sections 57-91-1 through 57-91-11,
- 351 the diversion provided for in subsection (1) of this section
- 352 attributable to the gross proceeds of sales of a business
- 353 enterprise located within a redevelopment project area under the
- 354 provisions of Sections 57-91-1 through 57-91-11, and attributable
- 355 to the gross proceeds of sales from sales made to a business
- 356 enterprise located in a redevelopment project area under the
- 357 provisions of Sections 57-91-1 through 57-91-11 (provided that
- 358 such sales made to a business enterprise are made on the premises
- of the business enterprise), shall be deposited into the
- 360 Redevelopment Project Incentive Fund as created in Section
- 361 57-91-9, as follows:
- 362 (i) For the first six (6) years in which payments
- 363 are made to a developer from the Redevelopment Project Incentive
- 364 Fund, one hundred percent (100%) of the diversion shall be
- 365 deposited into the fund;
- 366 (ii) For the seventh year in which such payments
- 367 are made to a developer from the Redevelopment Project Incentive



- 368 Fund, eighty percent (80%) of the diversion shall be deposited
- 369 into the fund;
- 370 (iii) For the eighth year in which such payments
- 371 are made to a developer from the Redevelopment Project Incentive
- 372 Fund, seventy percent (70%) of the diversion shall be deposited
- 373 into the fund;
- 374 (iv) For the ninth year in which such payments are
- 375 made to a developer from the Redevelopment Project Incentive Fund,
- 376 sixty percent (60%) of the diversion shall be deposited into the
- 377 fund; and
- (v) For the tenth year in which such payments are
- 379 made to a developer from the Redevelopment Project Incentive Fund,
- 380 fifty percent (50%) of the funds shall be deposited into the fund.
- 381 (20) On or before January 15, 2007, and each succeeding
- 382 month thereafter, eighty percent (80%) of the sales tax revenue
- 383 collected during the preceding month under the provisions of this
- 384 chapter from the operation of a tourism project under the
- 385 provisions of Sections 57-28-1 through 57-28-5 shall be deposited,
- 386 after the diversions required in subsections (7) and (8) of this
- 387 section, into the Tourism Sales Tax Incentive Fund created in
- 388 Section 57-28-3.
- 389 (21) (a) On or before April 15, 2007, and each succeeding
- 390 month thereafter through June 15, 2013, One Hundred Fifty Thousand
- 391 Dollars (\$150,000.00) of the sales tax revenue collected during
- 392 the preceding month under the provisions of this chapter shall be

- 393 deposited into the MMEIA Tax Incentive Fund created in Section 394 57-101-3.
- 395 (b) On or before July 15, 2013, and each succeeding
 396 month thereafter, One Hundred Fifty Thousand Dollars (\$150,000.00)
 397 of the sales tax revenue collected during the preceding month
 398 under the provisions of this chapter shall be deposited into the
 399 Mississippi Development Authority Job Training Grant Fund created
 400 in Section 57-1-451.
- 401 (22) Notwithstanding any other provision of this section to
 402 the contrary, on or before August 15, 2009, and each succeeding
 403 month thereafter, the sales tax revenue collected during the
 404 preceding month under the provisions of Section 27-65-201 shall be
 405 deposited, without diversion, into the Motor Vehicle Ad Valorem
 406 Tax Reduction Fund established in Section 27-51-105.
- 407 On or before August 15, 2019, and each month thereafter 408 through July 15, 2020, one percent (1%) of the total sales tax 409 revenue collected during the preceding month from restaurants and 410 hotels shall be allocated for distribution to the Mississippi 411 Development Authority Tourism Advertising Fund established under 412 Section 57-1-64, to be used exclusively for the purpose stated 413 therein. On or before August 15, 2020, and each month thereafter 414 through July 15, 2021, two percent (2%) of the total sales tax 415 revenue collected during the preceding month from restaurants and 416 hotels shall be allocated for distribution to the Mississippi 417 Development Authority Tourism Advertising Fund established under

- 418 Section 57-1-64, to be used exclusively for the purpose stated
- 419 therein. On or before August 15, 2021, and each month thereafter,
- 420 three percent (3%) of the total sales tax revenue collected during
- 421 the preceding month from restaurants and hotels shall be allocated
- 422 for distribution to the Mississippi Development Authority Tourism
- 423 Advertising Fund established under Section 57-1-64, to be used
- 424 exclusively for the purpose stated therein. The revenue diverted
- 425 pursuant to this subsection shall not be available for expenditure
- 426 until February 1, 2020.
- (* * *24) The remainder of the amounts collected under the
- 428 provisions of this chapter shall be paid into the State Treasury
- 429 to the credit of the General Fund.
- 430 (\star *25) (a) It shall be the duty of the municipal
- 431 officials of any municipality that expands its limits, or of any
- 432 community that incorporates as a municipality, to notify the
- 433 commissioner of that action thirty (30) days before the effective
- 434 date. Failure to so notify the commissioner shall cause the
- 435 municipality to forfeit the revenue that it would have been
- 436 entitled to receive during this period of time when the
- 437 commissioner had no knowledge of the action.
- 438 (b) (i) Except as otherwise provided in subparagraph
- 439 (ii) of this paragraph, if any funds have been erroneously
- 440 disbursed to any municipality or any overpayment of tax is
- 441 recovered by the taxpayer, the commissioner may make correction
- 442 and adjust the error or overpayment with the municipality by



443	withholding	the	necessary	funds	from	any	later	payment	to	be	made
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- 445 Subject to the provisions of Sections 27-65-51 and 27-65-53, if any funds have been erroneously 446 447 disbursed to a municipality under subsection (1) of this section 448 for a period of three (3) years or more, the maximum amount that may be recovered or withheld from the municipality is the total 449 450 amount of funds erroneously disbursed for a period of three (3) years beginning with the date of the first erroneous disbursement. 451 452 However, if during such period, a municipality provides written 453 notice to the Department of Revenue indicating the erroneous 454 disbursement of funds, then the maximum amount that may be 455 recovered or withheld from the municipality is the total amount of 456 funds erroneously disbursed for a period of one (1) year beginning 457 with the date of the first erroneous disbursement.
- 458 **SECTION 3.** This act shall take effect and be in force from 459 and after July 1, 2019.

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

AN ACT TO CREATE A MISSISSIPPI TOURISM ASSOCIATION MARKETING ADVISORY BOARD TO ASSIST THE MISSISSIPPI DEVELOPMENT AUTHORITY IN THE PLANNING OF INITIATIVES FOR ADVERTISING AND PROMOTING TOURISM IN MISSISSIPPI; TO ESTABLISH THE MEMBERSHIP OF SUCH BOARD; TO AMEND SECTION 27-65-75, MISSISSIPPI CODE OF 1972, TO DIVERT ONE PERCENT OF SALES TAX REVENUE FROM RESTAURANTS AND HOTELS TO THE MISSISSIPPI DEVELOPMENT AUTHORITY TOURISM ADVERTISING FUND IN FISCAL YEAR 2020, TO BE INCREASED TO TWO PERCENT IN FISCAL YEAR 2021 AND TO THREE PERCENT IN FISCAL YEAR 2022 AND THEREAFTER; AND FOR RELATED PURPOSES.



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