

**Adopted
AMENDMENT NO 1 PROPOSED TO**

Cmte Sub for House Bill No. 379

BY: Representative Lamar

1 **AMEND** by inserting the following after line 281 and
2 renumbering the succeeding section accordingly:

3 **"SECTION 5.** Section 27-67-31, Mississippi Code of 1972, is
4 amended as follows:

5 27-67-31. All administrative provisions of the sales tax
6 law, and amendments thereto, including those which fix damages,
7 penalties and interest for failure to comply with the provisions
8 of said sales tax law, and all other requirements and duties
9 imposed upon taxpayer, shall apply to all persons liable for use
10 taxes under the provisions of this article. The commissioner
11 shall exercise all power and authority and perform all duties with
12 respect to taxpayers under this article as are provided in said



13 sales tax law, except where there is conflict, then the provisions
14 of this article shall control.

15 The commissioner may require transportation companies to
16 permit the examination of waybills, freight bills, or other
17 documents covering shipments of tangible personal property into
18 this state.

19 On or before the fifteenth day of each month, the amount
20 received from taxes, damages and interest under the provisions of
21 this article during the preceding month shall be paid and
22 distributed as follows:

23 (a) On or before July 15, 1994, through July 15, 2000,
24 and each succeeding month thereafter, two and two hundred
25 sixty-six one-thousandths percent (2.266%) of the total use tax
26 revenue collected during the preceding month under the provisions
27 of this article shall be deposited in the School Ad Valorem Tax
28 Reduction Fund created pursuant to Section 37-61-35. On or before
29 August 15, 2000, and each succeeding month thereafter, two and two
30 hundred sixty-six one-thousandths percent (2.266%) of the total
31 use tax revenue collected during the preceding month under the
32 provisions of this chapter shall be deposited into the School Ad
33 Valorem Tax Reduction Fund created under Section 37-61-35 until
34 such time that the total amount deposited into the fund during a
35 fiscal year equals Four Million Dollars (\$4,000,000.00).
36 Thereafter, the amounts diverted under this paragraph (a) during
37 the fiscal year in excess of Four Million Dollars (\$4,000,000.00)



38 shall be deposited into the Education Enhancement Fund created
39 under Section 37-61-33 for appropriation by the Legislature as
40 other education needs and shall not be subject to the percentage
41 appropriation requirements set forth in Section 37-61-33.

42 (b) On or before July 15, 1994, and each succeeding
43 month thereafter, nine and seventy-three one-thousandths percent
44 (9.073%) of the total use tax revenue collected during the
45 preceding month under the provisions of this article shall be
46 deposited into the Education Enhancement Fund created pursuant to
47 Section 37-61-33.

48 (c) On or before July 15, 1997, and on or before the
49 fifteenth day of each succeeding month thereafter, the revenue
50 collected under the provisions of this article imposed and levied
51 as a result of Section 27-65-17(2) and the corresponding levy in
52 Section 27-65-23 on the rental or lease of private carriers of
53 passengers and light carriers of property as defined in Section
54 27-51-101 shall be deposited into the Motor Vehicle Ad Valorem Tax
55 Reduction Fund created pursuant to Section 27-51-105.

56 (d) On or before July 15, 1997, and on or before the
57 fifteenth day of each succeeding month thereafter and after the
58 deposits required by paragraphs (a) and (b) of this section are
59 made, the remaining revenue collected under the provisions of this
60 article imposed and levied as a result of Section 27-65-17(1) and
61 the corresponding levy in Section 27-65-23 on the rental or lease
62 of private carriers of passengers and light carriers of property



63 as defined in Section 27-51-101 shall be deposited into the Motor
64 Vehicle Ad Valorem Tax Reduction Fund created pursuant to Section
65 27-51-105.

66 (e) On or before August 15, 2019, and each succeeding
67 month thereafter through July 15, 2020, three and three-fourths
68 percent (3-3/4%) of the total use tax revenue collected during the
69 preceding month under the provisions of this article shall be
70 deposited into the special fund created in Section 27-67-35(1).
71 On or before August 15, 2020, and each succeeding month thereafter
72 through July 15, 2021, seven and one-half percent (7-1/2%) of the
73 total use tax revenue collected during the preceding month under
74 the provisions of this article shall be deposited into the special
75 fund created in Section 27-67-35(1). On or before August 15,
76 2021, and each succeeding month thereafter through July 15, 2022,
77 eleven and one-fourth percent (11-1/4%) of the total use tax
78 revenue collected during the preceding month under the provisions
79 of this article shall be deposited into the special fund created
80 in Section 27-67-35(1). On or before August 15, 2022, and each
81 succeeding month thereafter, fifteen percent (15%) of the total
82 use tax revenue collected during the preceding month under the
83 provisions of this article shall be deposited into the special
84 fund created in Section 27-67-35(1).

85 (f) On or before August 15, 2019, and each succeeding
86 month thereafter through July 15, 2020, three and three-fourths
87 percent (3-3/4%) of the total use tax revenue collected during the



88 preceding month under the provisions of this article shall be
89 deposited into the special fund created in Section 27-67-35(2).
90 On or before August 15, 2020, and each succeeding month thereafter
91 through July 15, 2021, seven and one-half percent (7-1/2%) of the
92 total use tax revenue collected during the preceding month under
93 the provisions of this article shall be deposited into the special
94 fund created in Section 27-67-35(2). On or before August 15,
95 2021, and each succeeding month thereafter through July 15, 2022,
96 eleven and one-fourth percent (11-1/4%) of the total use tax
97 revenue collected during the preceding month under the provisions
98 of this article shall be deposited into the special fund created
99 in Section 27-67-35(2). On or before August 15, 2022, and each
100 succeeding month thereafter, fifteen percent (15%) of the total
101 use tax revenue collected during the preceding month under the
102 provisions of this article shall be deposited into the special
103 fund created in Section 27-67-35(2).

104 (g) On or before August 15, 2019, and each succeeding
105 month thereafter through July 15, 2020, Four Hundred Sixteen
106 Thousand Six Hundred Sixty-six Dollars and Sixty-seven Cents
107 (\$416,666.67) or one and one-fourth percent (1-1/4%) of the total
108 use tax revenue collected during the preceding month under the
109 provisions of this article, whichever is the greater amount, shall
110 be deposited into the Local System Bridge Replacement and
111 Rehabilitation Fund created in Section 65-37-13. On or before
112 August 15, 2020, and each succeeding month thereafter through July



113 15, 2021, Eight Hundred Thirty-three Thousand Three Hundred
114 Thirty-three Dollars and Thirty-four Cents (\$833,333.34) or two
115 and one-half percent (2-1/2%) of the total use tax revenue
116 collected during the preceding month under the provisions of this
117 article, whichever is the greater amount, shall be deposited into
118 the Local System Bridge Replacement and Rehabilitation Fund
119 created in Section 65-37-13. On or before August 15, 2021, and
120 each succeeding month thereafter through July 15, 2022, One
121 Million Two Hundred Fifty Thousand Dollars (\$1,250,000.00) or
122 three and three-fourths percent (3-3/4%) of the total use tax
123 revenue collected during the preceding month under the provisions
124 of this article, whichever is the greater amount, shall be
125 deposited into the Local System Bridge Replacement and
126 Rehabilitation Fund created in Section 65-37-13. On or before
127 August 15, 2022, and each succeeding month thereafter, One Million
128 Six Hundred Sixty-six Thousand Six Hundred Sixty-six Dollars and
129 Sixty-seven Cents (\$1,666,666.67) or five percent (5%) of the
130 total use tax revenue collected during the preceding month under
131 the provisions of this article, whichever is the greater amount,
132 shall be deposited into the Local System Bridge Replacement and
133 Rehabilitation Fund created in Section 65-37-13.

134 (h) On or before August 15, 2020, and each succeeding
135 month thereafter through July 15, 2022, One Million Dollars
136 (\$1,000,000.00) of the total use tax revenue collected during the
137 preceding month under the provisions of this article shall be



138 deposited into the Local System Bridge Replacement and
139 Rehabilitation Fund created in Section 65-37-13. Amounts
140 deposited into the Local System Bridge Replacement and
141 Rehabilitation Fund under this paragraph (h) shall be in addition
142 to amounts deposited into the fund under paragraph (g) of this
143 section.

144 (* * * i) The remainder of the amount received from
145 taxes, damages and interest under the provisions of this article
146 shall be paid into the General Fund of the State Treasury by the
147 commissioner."

148 **AMEND FURTHER** the title on Line 20 by inserting the following
149 after the semicolon:

150 TO AMEND SECTION 27-67-31, MISSISSIPPI CODE OF 1972, TO REVISE THE
151 AMOUNT OF STATE USE TAX REVENUE THAT IS DIVERTED TO THE LOCAL
152 SYSTEM BRIDGE REPLACEMENT AND REHABILITATION FUND;

