

By: Representatives Bounds, Stamps

To: Public Utilities;
Appropriations

HOUSE BILL NO. 91

1 AN ACT TO AMEND SECTION 27-104-205, MISSISSIPPI CODE OF 1972,
2 TO REMOVE THE REQUIREMENT THAT THE MISSISSIPPI PUBLIC SERVICE
3 COMMISSION BE FUNDED BY APPROPRIATIONS FROM THE GENERAL FUND; TO
4 AMEND SECTIONS 77-1-6, 77-1-15, 77-1-29, 77-1-53, 77-3-8, 77-3-87,
5 77-3-89, 77-3-503, 77-3-507, 77-3-509, 77-7-127, 77-7-333,
6 77-7-337, 77-7-339, 77-9-489 AND 77-11-201, MISSISSIPPI CODE OF
7 1972, TO DELETE THE PROVISIONS OF LAW REQUIRING CERTAIN EXPENSES
8 OF THE MISSISSIPPI PUBLIC SERVICE COMMISSION TO BE DEFRAID BY
9 APPROPRIATION FROM THE STATE GENERAL FUND; TO AMEND SECTION
10 77-3-721, MISSISSIPPI CODE OF 1972, TO DELETE THE PROVISION
11 REQUIRING USER FEES AND CHARGES COLLECTED UNDER THE MISSISSIPPI
12 TELEPHONE SOLICITATION ACT TO BE DEPOSITED INTO THE STATE GENERAL
13 FUND; TO EXTEND THE DATE OF THE REPEALER ON THIS SECTION; AND FOR
14 RELATED PURPOSES.

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

16 **SECTION 1.** Section 27-104-205, Mississippi Code of 1972, is
17 amended as follows:

18 27-104-205. (1) From and after July 1, 2016, the expenses
19 of the following enumerated state agencies shall be defrayed by
20 appropriation of the Legislature from the State General Fund: the
21 State Fire Marshal, the State Fire Academy, the Office of
22 Secretary of State (not including the Preneed Contracts Loss
23 Recovery Fund), * * * the Mississippi Department of Information
24 Technology Services, (not including the Mississippi Department of



Information Technology Services Revolving Fund), the State Personnel Board, the Mississippi Department of Insurance (not including the Municipal Fire Protection Fund, Section 83-1-37, the County Volunteer Fire Department Fund, Section 83-1-39, and the Mississippi Propane Education and Research Fund, Section 75-57-119), the Mississippi Law Enforcement Officers' Minimum Standards Board, the Mississippi Gaming Commission, the Mississippi Department of Revenue - License Tag, the Office of the State Public Defender, the Mississippi Workers' Compensation Commission (not including the Second Injury Trust Fund) and the Office of Attorney General. Beginning July 1, 2016, any fees, assessments or other revenues charged for the support of the above-named state agencies shall be deposited into the State General Fund, and any special fund or depository established within the State Treasury for the deposit of such fees, assessments or revenues shall be abolished and the balance transferred to the State General Fund. Expenses heretofore drawn from such special funds or other depositories shall be drawn from the agencies General Fund Account.

(2) Beginning with the fiscal year ending June 30, 2016, the amount to be appropriated annually from the State General Fund for the support of each of the above-named state agencies shall not exceed the amount appropriated for such purpose in the preceding fiscal year, plus any increases in or additional fees, assessments



or other charges authorized by act of the Legislature for the succeeding fiscal year.

(3) The provisions of this section shall not apply to any trust fund account that is maintained by any above-named agency.

(4) The provisions of this section shall not prohibit any of the above-named agencies from maintaining clearing accounts in approved depositories.

(5) The provisions of this section shall not apply to any trust fund accounts maintained by the Public Employees' Retirement System and protected under Section 272A of the Mississippi Constitution of 1890.

SECTION 2. Section 77-1-6, Mississippi Code of 1972, is amended as follows:

77-1-6. There is hereby established in the State Treasury a special fund to be known as the "Public Service Commission Regulation Fund." Such fund shall be the sole fund of the commission for all monies collected and deposited to the credit of or appropriated to the commission. The fund shall be administered as provided in this title and shall be audited annually by the State Auditor.

* * *

SECTION 3. Section 77-1-15, Mississippi Code of 1972, is amended as follows:

77-1-15. (1) There shall be an executive secretary of the commission, hereinafter referred to in this chapter as the



74 secretary, to be appointed by the commission, by and with the
75 advice and consent of the Senate, for the term of the
76 commissioners. The secretary must have the same qualifications as
77 the commissioners and shall be subject to the same
78 disqualifications and to like penalties, except that he shall not
79 be liable to impeachment. He shall receive a salary fixed by the
80 Legislature. He shall take the oath of office and shall be
81 removable at the pleasure of the commission, which may fill any
82 vacancy until the Senate confirms a successor. The secretary
83 shall make bond as provided for other state officers, in the sum
84 of Ten Thousand Dollars (\$10,000.00), conditioned upon the
85 faithful performance of the duties of his office.

86 (2) The secretary shall collect all fees and penalties
87 collected by or paid to the commission, and shall cover the same
88 into the State Treasury.

89 (3) The secretary of the commission shall be the custodian
90 of all records, documents, and the seal of the commission. He
91 shall issue all citations, subpoenas and other rightful orders and
92 documents, and perform all other duties usually required of such
93 officer, and as required by the commission.

94 (4) It shall be the duty and responsibility of the secretary
95 to supervise and manage the offices and staff of the Public
96 Service Commission and formulate written policies and procedures
97 for the effective and efficient operation of the office and



present these policies and procedures to the board for
promulgation.

* * *

SECTION 4. Section 77-1-29, Mississippi Code of 1972, is
amended as follows:

77-1-29. On or before the twentieth day of each calendar
month, the commission shall pay into the State Treasury to the
account of the "Public Service Commission Regulation Fund" all
monies collected by it during the preceding calendar month,
showing from whom collected, when collected and for what purposes
collected. All disbursements made by the commission or from the
regulation fund for any purposes, other than for salaries provided
by law, shall be supported by a detailed and itemized statement
approved by the commission for commission disbursements. The
commission shall not expend funds from the "Public Service
Commission Regulation Fund" to employ personnel whose services
would duplicate services provided by any employee of the Public
Utilities Staff.

* * *

SECTION 5. Section 77-1-53, Mississippi Code of 1972, is
amended as follows:

77-1-53. (1) Whenever the commission, an employee of the
commission or any employee of the public utilities staff has
reason to believe that a willful and knowing violation of any
statute administered by the commission or any regulation or any



order of the commission has occurred, the commission may cause a written complaint to be served upon the alleged violator or violators. The complaint shall specify the provisions of such statute, regulation or order alleged to be violated and the facts alleged to constitute a violation thereof and shall require that the alleged violator appear before the commission at a time and place specified in the notice and answer the charges complained of. The time of appearance before the commission shall not be less than twenty (20) days from the date of the service of the complaint, unless the commission finds that the public convenience or necessity requires that such hearing be held at an earlier date.

(2) The commission shall afford an opportunity for a fair hearing to the alleged violator or violators at the time and place specified in the complaint. On the basis of the evidence produced at the hearing, the commission shall make findings of fact and conclusions of law and enter its order, which in its opinion will be in the best interests of the consuming public. Failure to appear at any such hearing, without prior authorization to do so from the commission, may result in the commission finding the alleged violator guilty of the charges complained of by default, and at such time an order may be entered, including the assessment of a penalty. The commission shall give written notice of such order to the alleged violator and to such other persons as shall have appeared at the hearing or made written request for notice of



the order. The commission may assess such penalties as provided in subsection (3) of this section.

(3) Any person found by the commission, pursuant to a hearing or by default as provided in this section, violating any statute administered by the commission, or any regulation or order of the commission in pursuance thereof, shall be subject to a civil penalty of not more than Five Thousand Dollars (\$5,000.00) for each violation, to be assessed and collected by the commission. Each day that a violation continues shall constitute a separate violation. In lieu of, or in addition to, the monetary penalty, the commission, for any violation by a certificate holder, may impose a penalty in accordance with Section 77-3-21, Mississippi Code of 1972, if it finds that the violator is not rendering reasonably adequate service. Appeals from the imposition of the civil penalty may be taken to the Circuit Court of the First Judicial District of Hinds County in the same manner as appeals from orders of the commission constituting judicial findings.

(4) All penalties collected by the commission under this section shall be deposited in the Public Service Commission Regulation Fund.

(5) No portion of any penalty or costs associated with an administrative or court proceeding which results in the assessment of a penalty against a public utility for violation of any statute administered by the commission, or any regulation or order of the



commission shall be considered by the commission in fixing any rates or charges of such public utility.

(6) This section shall be in addition to any other law which provides for the imposition of penalties for the violation of any statute administered by the commission or any regulation or order of the commission.

* * *

SECTION 6. Section 77-3-8, Mississippi Code of 1972, is amended as follows:

77-3-8. (1) There is established in the commission a Public Service Commission staff, which staff shall be a unit, remain as a unit therein, and be responsive to the commission. The Public Service Commission staff shall consist of a sufficient number of professional, administrative, technical, clerical and other personnel as may be necessary for the staff to perform its duties and responsibilities as hereinafter provided. All such personnel of the Public Service Commission staff shall be recommended by the executive secretary and hired or rejected by the commission. Personnel shall be dismissed only for cause in accordance with the rules and regulations of the State Personnel Board. The personnel of the Public Service Commission staff shall be compensated and reimbursed for their actual and necessary expenses, including food, lodging and travel, by the commission from the Public Service Commission Regulation Fund established by Section 77-1-6, and as authorized by Section 25-3-41. The Public Service



Commission staff shall be responsible for gathering and analyzing information relating to all matters within the authority of the commission.

(2) The State Personnel Board shall establish and maintain entry-level salaries sufficiently competitive to attract competent, qualified applicants for the specialized skills and positions required by this section without regard to the salaries paid the commissioners and notwithstanding any other provisions of law to the contrary. The State Personnel Board shall authorize, where necessary, a range of salaries within which salary negotiations may be conducted for those positions for which specific knowledge, skills and abilities are set forth herein.

(3) The Public Service Commission staff shall perform such duties as are assigned to them by the commission.

* * *

SECTION 7. Section 77-3-87, Mississippi Code of 1972, is amended as follows:

77-3-87. All reasonable and necessary expenses of the administration of the duties imposed on the public utilities staff and on the commission by Title 77, Mississippi Code of 1972, excluding the reasonable and necessary expenses of the administration and enforcement by the commission of the laws of this state pursuant to Chapters 7 and 9, Title 77, Mississippi Code of 1972, shall be provided as follows: There is hereby levied a tax upon (a) all utilities, the rates of which are



223 subject to regulation by the provisions of this chapter and upon
224 (b) all utilities not subject to such rate regulation which
225 furnish to the ultimate consumer utility services of the type
226 described by subparagraph (i) of paragraph (d) of Section 77-3-3
227 and otherwise subject to regulation by the provisions of this
228 chapter, such levy to be effective on the first day of each year
229 and to be calculated as follows: The rate of the tax shall be one
230 hundred sixty-four thousandths of one percent (164/1000 of 1%) per
231 year, of the gross revenues from the intrastate operations of the
232 utilities taxed under this section. The rate of the tax for
233 electric power associations and rural electrification authorities
234 shall be ninety thousandths of one percent (90/1000 of 1%) per
235 year of the gross revenues from the intrastate operations of
236 electric power associations and rural electrification authorities
237 taxed under this section. * * * The sum of all taxes levied by
238 this section shall not exceed the total legislative appropriation
239 of monies * * * from the Public Utilities Staff Regulation Fund
240 and the Public Service Commission Regulation Fund for the ensuing
241 fiscal year. The commission and the executive director of the
242 public utilities staff shall certify to the Department of Revenue
243 the amount of legislative appropriations of monies for the
244 regulation of utilities. The Department of Revenue shall adjust
245 the tax rates on a pro rata basis to generate the necessary
246 revenues established by such legislative appropriations. Each
247 utility which is subject to the tax levied by this section shall



file a statement of its gross revenue by April 1 of each year showing the gross revenue for the preceding year's operation. These statements of gross revenue shall be filed with the Department of Revenue on forms prescribed and furnished by the Department of Revenue. The Department of Revenue shall file a copy of these statements of gross revenue with the public utilities staff and the commission. The Department of Revenue shall calculate the amount of tax to be paid by each of the utilities and shall submit a statement thereof to the respective utilities, and the amount shown due in the statements to the utilities shall be paid by them within thirty (30) days thereafter to the Department of Revenue. The Department of Revenue shall furnish the public utilities staff and the commission with an itemized list showing gross and net revenues, assessments, tax collections and other related information for the respective utilities. The Department of Revenue shall * * * pay these funds into the * * * State Treasury on the same day collected to the credit of the Public Utilities Staff Regulation Fund and to the Public Service Commission Regulation Fund in the proportion that the legislative appropriation of monies from each fund for the regulation of utilities for the ensuing fiscal year bears to the total legislative appropriation of monies from both funds for the regulation of utilities for the ensuing fiscal year.

All administrative provisions of the Mississippi Sales Tax Law, including those which fix damages, penalties and interest for



273 nonpayment of taxes and for noncompliance with the provisions of
274 such chapter, and all other duties and requirements imposed upon
275 taxpayers, shall apply to all persons liable for taxes under the
276 provisions of this chapter, and the Commissioner of Revenue shall
277 exercise all the power and authority and perform all the duties
278 with respect to taxpayers under this chapter as are provided in
279 the Mississippi Sales Tax Law except where there is a conflict,
280 then the provisions of this chapter shall control. The term
281 "gross revenue" as used in this section is the total amount of all
282 revenue derived by each of the utilities from its intrastate
283 operations, which are subject to rate regulation under the
284 provisions of this chapter or which constitute utility services of
285 the type described by subparagraph (i) of paragraph (d) of Section
286 77-3-3 and which are regulated by this chapter and furnished to
287 ultimate consumers. The Department of Revenue is hereby
288 authorized to use all tax returns of any utilities available to it
289 and to make audits as may be deemed necessary of all records of
290 utilities in order to correctly determine the amount of such gross
291 revenue.

292 All proceeds of the above-mentioned tax are hereby allocated
293 to the public utilities staff and to the commission in the manner
294 provided in this section for the purpose of this chapter.

295 Each utility subject to the provisions of this section shall
296 be allowed to recover, through the use of a rate adjustment clause
297 or rider, the total amount of taxes paid by the utility pursuant



to this section for the reasonable and necessary expenses of the commission and the public utilities staff.

* * *

SECTION 8. Section 77-3-89, Mississippi Code of 1972, is amended as follows:

77-3-89. It shall be the duty of the State Auditor to advise the commission of the amount of money on hand in the "Public Service Commission Regulation Fund" from time to time. All expenses of the commission authorized by this article, or any other act of the Legislature, shall be paid by the State Treasurer upon warrants issued by the State Fiscal Officer, which warrants shall be issued upon requisition signed by the chairman of the commission and countersigned by one (1) of the commissioners. Said requisition shall show upon its face the purpose for which the payment is being made by reference to the minute book in which such payment was authorized. It shall be unlawful for any person to withdraw any money from said fund other than by requisition issued as herein provided. A record of all requisitions issued by the commission showing to whom, for what purpose, and date issued, shall be placed upon the minute books of the commission and shall become a part of the official record of the commission.

The books and accounts of the commission shall be audited at the end of each fiscal year, and at any other time deemed necessary, by the State Auditor and a copy of such audits shall be furnished to the Governor and the commission. The State Auditor



may prescribe such further accounting procedure as he deems necessary for the withdrawal of funds by the commission from said special fund. All requisitions drawn in compliance with this article shall be honored by the State Auditor and the funds disbursed in accordance therewith. The commission shall file a report at each regular session of the Legislature showing the expenditure of all funds by the commission.

The "Public Utilities Staff Regulation Fund" shall be administered in accordance with Section 77-2-19.

* * *

SECTION 9. Section 77-3-503, Mississippi Code of 1972, is amended as follows:

77-3-503. The following terms and phrases when used in this article shall have the following meaning ascribed to them, except where the context clearly indicates a different meaning:

(a) "Deaf person" means an individual who is unable to hear and understand oral communication, with or without the assistance of amplification devices.

(b) "Dual party relay system" means a procedure whereby a deaf, hearing or speech impaired TDD user can communicate with an intermediary party, who then orally relays the first party's message or request to a third party, or vice versa.

(c) "Exchange access facility" means the access from a particular telephone subscriber's premise to the telephone system of a local exchange telephone company. Exchange access facilities



include local exchange company provided access lines, private branch exchange trunks and centrex network access registers, all as defined by tariffs of telephone companies as approved by the commission.

(d) "Hard of hearing person" means an individual who has suffered a permanent hearing loss which is severe enough to necessitate the use of amplification devices to hear oral communication.

(e) "Hearing impaired person" means a person who is deaf or hard of hearing.

(f) "Ring signaling device" means a mechanism such as a flashing light which visually indicates that a communication is being received through a telephone line. This phrase also means a mechanism such as adjustable volume ringers and buzzers which audibly and loudly indicate an incoming telephone communication.

(g) "Speech impaired person" means an individual who has suffered a loss of oral communication ability which prohibits normal usage of a standard telephone handset.

(h) "Telecommunications device" or "telecommunications device for the deaf, hearing or speech impaired" or "TDD" means a keyboard mechanism attached to or in place of a standard telephone by some coupling device used to transmit or receive signals through telephone lines.

(i) "Telephone company" means every corporation, company, association, joint stock association, partnership, and



373 person and their lessees, trustees or receivers appointed by any
374 court whatsoever, and every city or town owning, operating or
375 managing any telephone line or part of a telephone line used in
376 the conduct of the business of affording telephonic communication
377 service for hire within this state.

378 (j) "Telephone line" includes conduits, ducts, poles,
379 wires, cables, crossarms, receivers, transmitters, instruments,
380 machines, appliances, instrumentalities and all devices, including
381 radio and other advancements of the art of telephony, real estate,
382 easements, apparatus, property and routes used and operated to
383 facilitate the business of affording telephonic communication
384 services to the public for hire within this state.

385 (k) "Trust fund" means the Dual Party Relay Service
386 Trust Fund which is a specific trust to be created by the Public
387 Service Commission and to be established, invested, managed and
388 maintained for the exclusive purpose of fulfilling the provisions
389 of this article according to Public Service Commission rules and
390 regulations.

391 * * *

392 **SECTION 10.** Section 77-3-507, Mississippi Code of 1972, is
393 amended as follows:

394 77-3-507. (1) The Public Service Commission may impose upon
395 all local exchange telephone companies operating in the State of
396 Mississippi a monthly relay service fee in an amount to be
397 determined by the commission based upon the amount of funding



398 necessary to accomplish the purposes of this article and to
399 provide dual party telephone relay services on a continuous basis.
400 Such fees shall be paid by the local exchange companies to the
401 credit of the Dual Party Relay Service Trust Fund. The commission
402 may authorize local exchange companies to recover relay service
403 fees through a surcharge on their customers in the manner
404 prescribed by the commission. The relay service fees remitted by
405 the local exchange companies shall not be subject to any tax, fee
406 or assessment, nor shall it be considered revenue of the local
407 exchange companies. The Dual Party Relay Service Trust Fund shall
408 be credited with all interest income and earnings of the fund.
409 The fund shall be established, invested and managed for the
410 exclusive purpose of fulfilling the provisions of this article
411 according to rules and regulations established by the Public
412 Service Commission.

413 (2) Monies in the fund shall also include any appropriations
414 authorized by the Legislature, any available funds authorized by
415 the Public Service Commission, grants from other governmental or
416 private entities, and any contributions or donations received by
417 the Public Service Commission for the dual party relay service.
418 All monies in the Dual Party Relay Service Trust Fund shall be
419 used solely for the administration and operation of a statewide
420 program to provide telecommunications access to persons who are
421 speech and hearing impaired or similarly impaired.



(3) The users of the relay service shall be charged for telephone services, without additional charges for the use of the relay service other than any surcharge which may be imposed upon them under this section. The calling or called party shall bear an expense for making intrastate nonlocal calls considered and approved by the Public Service Commission as being equitable in comparison with non-TDD or DPR service customers.

* * *

SECTION 11. Section 77-3-509, Mississippi Code of 1972, is amended as follows:

77-3-509. (1) On or before August 1, 1990, the Public Service Commission shall appoint an advisory committee to monitor the statewide telecommunications relay access service and advise and make recommendations to the Public Service Commission in pursuing services which meet the needs of the hearing or speech impaired and others similarly impaired in communicating with other users of telecommunications services.

(2) The advisory committee shall be composed of:

(a) One (1) deaf person recommended by the Mississippi Association of the Deaf;

(b) One (1) speech or hearing impaired person recommended by the Mississippi Association for Retired Persons;

(c) One (1) person recommended by the Coalition of Citizens with Disabilities;



446 (d) One (1) representative of telecommunications
447 utilities chosen from a list of candidates provided by the
448 Mississippi/Alabama Telephone Association;
449 (e) One (1) representative of the Mississippi Speech
450 and Hearing Association;
451 (f) One (1) representative of the Veterans
452 Administration;
453 (g) One (1) representative from Vocational
454 Rehabilitation Deaf Services;
455 (h) One (1) hearing impaired representative of the
456 Mississippi School for the Deaf;
457 (i) Two (2) representatives chosen from the Public
458 Service Commission's staff and employees;
459 (j) One (1) person appointed by the Speaker of the
460 House of Representatives;
461 (k) One (1) person appointed by the Lieutenant Governor
462 of the Senate;
463 (l) One (1) representative from the provider of the DPR
464 service; and
465 (m) Three (3) "at-large" individuals who have
466 particular skills, knowledge, experience or ability but who are
467 not necessarily speech or hearing impaired or otherwise affiliated
468 with an organization serving the speech or hearing impaired.



The commission, in its discretion, may name a successor or similar organization to be represented on the committee if an organization or agency named in this subsection ceases to exist.

(3) The committee shall be appointed based on candidate names submitted by the recommending agency or organization. Each member of the advisory committee shall serve for a term of two (2) years. A member whose term has expired shall continue to serve until a qualified replacement is appointed. The members of the advisory committee shall serve without compensation but shall be entitled to reimbursement for travel and expenses incurred in the performance of their official duties and per diem, which shall be paid out of the trust fund on the same basis established for state employees.

* * *

SECTION 12. Section 77-7-127, Mississippi Code of 1972, is amended as follows:

77-7-127. All funds collected by the commission under the provisions of this chapter shall be deposited in the State Treasury to the credit of the commission's regulation fund for use by the commission for the administration and enforcement of the laws of this state relative to the inspection, control and supervision of the business, equipment, service or accounts of motor carriers subject to this chapter.

* * *



493 **SECTION 13.** Section 77-7-333, Mississippi Code of 1972, is
494 amended as follows:

495 77-7-333. After selection, the chief enforcement officer and
496 the inspectors shall go through thirty (30) days of intensive
497 instruction of the laws of this state pertaining to the
498 Mississippi Department of Transportation and the Department of
499 Public Safety, together with rules and regulations of all these
500 departments, and the laws of this state pertaining to arrest. The
501 expenses of attending such school shall be paid out of the
502 commission's regulation fund on presentation of paid bills for
503 travel and subsistence to the secretary of the commission.

504 * * *

505 **SECTION 14.** Section 77-7-337, Mississippi Code of 1972, is
506 amended as follows:

507 77-7-337. The commission is hereby authorized and empowered
508 to purchase all necessary equipment to enforce the provisions of
509 this chapter, and to pay for the same out of the commission's
510 regulation fund.

511 * * *

512 **SECTION 15.** Section 77-7-339, Mississippi Code of 1972, is
513 amended as follows:

514 77-7-339. The salary of the chief enforcement officer and
515 the inspectors, and the reasonable and necessary expenses of such
516 employees and the administration of the duties imposed on the
517 commission by this chapter, shall be paid out of the special fund



in the State Treasury designated as the commission's regulation fund, upon requisition and warrants in the same manner provided by law for the disbursements of appropriations for the commission. An itemized account shall be kept of all receipts and expenditures and shall be reported to the Legislature by the commission.

* * *

SECTION 16. Section 77-9-489, Mississippi Code of 1972, is amended as follows:

77-9-489. The salaries of all employees authorized to enforce the provisions of the railroad laws, and the reasonable and necessary expenses of such employees, shall be paid out of the special fund in the State Treasury designated as the commission's regulation fund upon the requisition and warrant in the manner provided by law. An itemized account shall be kept of all receipts and expenditures and reported to the Legislature by the commission.

* * *

SECTION 17. Section 77-11-201, Mississippi Code of 1972, is amended as follows:

77-11-201. All reasonable and necessary operating expenses of the administration of the duties imposed by law upon the Public Service Commission, including the salaries of personnel, in its regulation, inspection and supervision of municipally owned and/or operated gas utilities operating within the State of Mississippi shall be provided as follows: There is hereby levied a tax. The



543 amount of said tax is the sum of Twenty-five Thousand Dollars
544 (\$25,000.00) per year which shall be prorated by the * * *
545 Department of Revenue among the municipally owned and/or operated
546 gas utilities which are subject to the tax levied by this section
547 each year, according to the gross revenue of each of such
548 utilities from their intrastate operation during the calendar year
549 preceding the assessment. Each utility which is subject to the
550 tax levied by this section shall file a statement of such gross
551 revenue by April 1 of each year showing the gross revenue for the
552 preceding year's operation. These statements of gross revenue
553 shall be filed with the commission and a copy thereof filed with
554 the * * * Department of Revenue. The * * * Department of Revenue
555 shall thereupon calculate the pro rata amount of tax to be paid by
556 each of said utilities in order to provide the total amount above
557 stated and shall thereupon submit a statement thereof to the
558 respective utilities and the amount shown due in such statements
559 to the respective utilities shall be paid by the respective
560 utilities within thirty (30) days thereafter to the * * *
561 Department of Revenue. The * * * Department of Revenue shall pay
562 such funds into the State Treasury on the same day collected to
563 the credit of the "Municipality Owned and/or Operated Gas
564 Utilities Special Fund." All administrative provisions of the
565 Mississippi Sales Tax Law, including those which fix damages,
566 penalties and interest for nonpayment of taxes and for
567 noncompliance with the provisions of such chapter, and all other



568 duties and requirements imposed upon taxpayers, shall apply to all
569 persons liable for taxes under the provisions of this chapter, and
570 the * * * Commissioner of Revenue shall exercise all the power and
571 authority and perform all the duties with respect to taxpayers
572 under this chapter as are provided in the Mississippi Sales Tax
573 Law except where there is a conflict, then the provisions of this
574 chapter shall control. The term "gross revenue" as used in this
575 section shall be deemed to be the total amount of all revenue
576 derived by each of such utilities from its intrastate operations
577 and the * * * Department of Revenue is hereby authorized to make
578 such audits as may be deemed necessary of any and all records of
579 such utilities in order to correctly determine the amount of such
580 gross revenue. It shall be the duty of the Department of Finance
581 and Administration to advise the commission of the amount of money
582 on hand from time to time. All expenses of the commission
583 authorized by this section or any other act of the Legislature
584 shall be paid by the State Treasurer upon warrants issued by the
585 Department of Finance and Administration, which warrants shall be
586 issued upon requisition signed by the chairman of the commission
587 and countersigned by one (1) of the commissioners, and said
588 requisition shall show upon its face the purpose for which the
589 payment is being made by reference to the minute book in which
590 such payment was authorized. It shall be unlawful for any person
591 to withdraw any money from said fund other than by requisition
592 issued as provided herein. A record of all requisitions issued by



the commission showing to whom, for what purpose, and date issued shall be placed upon the minute books of the commission and shall become a part of the official records of the commission.

The books and accounts of the commission shall be audited at the end of each fiscal year, and at any other time deemed necessary, by the State Auditor and a copy of such audits shall be furnished to the Governor and the commission. The State Auditor may prescribe such further accounting procedure as he deems necessary for the withdrawal of funds by the commission from said special fund. All requisitions drawn in compliance with this section shall be honored by the Department of Finance and Administration and the funds disbursed in accordance therewith. The commission shall file a report at each regular session of the Legislature showing the expenditure of all funds by the commission. All proceeds of the above-mentioned tax are hereby allocated to the commission for the purpose of this section. In the event the funds provided by said tax exceed the amount necessary for the purposes of this section at the end of any fiscal year, the commission shall certify the amount which the commission estimates will be necessary for the commission for each fiscal year to the * * * Department of Revenue, and the * * * Department of Revenue shall reduce the tax hereby imposed to such amount for the next fiscal year and shall collect the proportionate amount thereof as above provided.

* * *



618 **SECTION 18.** Section 77-3-721, Mississippi Code of 1972, is
619 amended as follows:

620 77-3-721. All fees collected under the provisions of this
621 article shall be deposited into a special fund which is created in
622 the State Treasury to be expended by the commission for the
623 implementation and administration of this article. * * *

624 This section shall stand repealed July 1, * * * 2024.

625 **SECTION 19.** This act shall take effect and be in force from
626 and after its passage.

