

By: Representative Bell (65th)

To: Judiciary B

HOUSE BILL NO. 1097

1 AN ACT TO REQUIRE COUNTY AND MUNICIPAL LAW ENFORCEMENT
2 AGENCIES TO DEVELOP AND IMPLEMENT A MOTOR VEHICLE POLICE PURSUIT
3 POLICY BY A CERTAIN DATE; TO PROVIDE CERTAIN CRITERIA FOR THE
4 POLICY; TO PROVIDE THAT IF A LOCAL LAW ENFORCEMENT AGENCY FAILS TO
5 ADOPT A POLICY, THEN THE AGENCY SHALL NOT RECEIVE CERTAIN
6 ACCREDITATION; TO PROVIDE THAT THE OFFICE OF STANDARDS AND
7 TRAINING OF THE DEPARTMENT OF PUBLIC SAFETY SHALL DETERMINE
8 WHETHER THE AGENCIES HAVE IMPLEMENTED A POLICY; TO REQUIRE THE
9 DEPARTMENT TO ISSUE CERTAIN NOTICE TO THE AGENCIES FOR
10 NONCOMPLIANCE; TO AUTHORIZE THE DEPARTMENT TO ISSUE A CERTIFICATE
11 OF NONCOMPLIANCE TO THE DEPARTMENT OF REVENUE TO WITHHOLD CERTAIN
12 PAYMENTS AND ALLOCATIONS THAT WOULD OTHERWISE BE PAYABLE TO A
13 COUNTY OR MUNICIPALITY UNTIL SUCH TIME THAT THE DEPARTMENT OF
14 REVENUE RECEIVES WRITTEN NOTICE OF THE CANCELLATION OF A
15 CERTIFICATE OF NONCOMPLIANCE FROM THE DEPARTMENT OF PUBLIC SAFETY;
16 TO AMEND SECTIONS 27-65-75, 27-5-101, 65-33-45, 45-1-43 AND
17 99-3-13, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR
18 RELATED PURPOSES.

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

20 **SECTION 1.** (1) For purposes of this section, the following
21 words and terms shall have the meanings ascribed in this section
22 unless the context clearly indicates otherwise:

23 (a) "Local law enforcement agency" means a county
24 sheriff department or municipal police department.



25 (b) "Police officer" means a sworn member of a local
26 law enforcement agency, which member or officer is assigned to
27 patrol duties on public streets or highways.

28 (c) "Police pursuit" means an attempt by a police
29 officer in an authorized emergency vehicle to apprehend any
30 occupant of another moving motor vehicle, when the driver of the
31 fleeing vehicle is attempting to avoid apprehension by maintaining
32 or increasing the speed of such vehicle or by ignoring the police
33 officer's attempt to stop such vehicle.

34 (2) No later than December 31, 2021, each local law
35 enforcement agency shall develop and implement a written emergency
36 vehicle response policy governing the procedures under which a
37 police officer should initiate, continue and terminate a motor
38 vehicle pursuit. This policy may be the model policy endorsed by
39 a national or state organization or association of police chiefs
40 or police officers.

41 (3) Each local law enforcement agency pursuit policy shall
42 include, but not be limited to, the following procedural elements:

43 (a) The prohibition against initiating a pursuit where
44 the police officer is pursuing a fleeing individual who has
45 allegedly committed a misdemeanor offense or any felony offense,
46 except carjacking, murder, aggravated assault or robbery only;

47 (b) Decision making criteria or principles for
48 initiation of pursuit. These criteria or principles may include,
49 but not be limited to:



50 (i) The potential for harm or immediate or
51 potential danger to others if the fleeing individual or
52 individuals escape;

53 (ii) The seriousness of the offense committed or
54 believed to have been committed by the individual or individuals
55 attempting to flee;

56 (iii) Safety factors that pose a risk to police
57 officers, other motorists, pedestrians and other persons;

58 (c) Responsibilities of the pursuing officers;

59 (d) Responsibilities for the communications center of
60 the local law enforcement agency;

61 (e) Responsibilities of the field supervisor;

62 (f) Traffic regulations during pursuit, including, but
63 not limited to, the use of emergency equipment, audio signals and
64 visual signals;

65 (g) Pursuit tactics;

66 (h) Roadblock usage;

67 (i) Communication and coordination of pursuit protocol
68 for interjurisdictional pursuit;

69 (j) Decision making criteria or principles for
70 termination of pursuit. These criteria or principles may include,
71 but not be limited to, safety factors that pose a risk to police
72 officers, other motorists, pedestrians and other persons;



73 (k) A pursuit may only proceed and continue into
74 another political subdivision if there is an agreement with the
75 other political subdivision that includes:

76 (i) The requirement to notify and the procedures
77 to be used to notify the police department in such other political
78 subdivision, or, if there is no organized police department in the
79 other political subdivision, the officers responsible for law
80 enforcement in such other political subdivision, that there is a
81 pursuit in progress; and

82 (ii) The coordination and responsibility of
83 supervisory personnel in each such political subdivision, and the
84 police officer engaged in such pursuit;

85 (l) The type and amount of training in pursuits, that
86 each police officer shall undergo, which may include training in
87 vehicle simulators, if vehicle simulator training is determined to
88 be necessary; and

89 (m) That a police officer immediately notify
90 supervisory personnel or the officer in charge after the police
91 officer begins a pursuit. The chief of police or sheriff, shall
92 inform each officer within such chief's or sheriff's department
93 and each officer responsible for law enforcement in a political
94 subdivision in which there is no such department of the existence
95 of the policy of pursuit to be employed by any such officer and
96 shall take whatever measures that are necessary to assure that
97 each such officer understands the pursuit policy established.



98 (4) Any local law enforcement agency that fails to adopt the
99 policy prescribed under subsection (3) of this section shall not
100 be eligible for any state accreditation and the board of
101 supervisors of a county and the governing authorities of a
102 municipality shall be subject to the withholding of certain
103 allocations and payments.

104 (5) A copy of the local law enforcement agency's policy
105 shall be filed with the Office of Standards and Training of the
106 Department of Public Safety, and the agency shall update the
107 filing whenever changes are adopted.

108 (6) Any local law enforcement agency may consult with the
109 Office of Standards and Training for assistance in formulating the
110 policy required under this section.

111 **SECTION 2.** It shall be the duty of the Office of Standards
112 and Training of the Department of Public Safety to examine
113 annually the books, records and other documents of each county and
114 municipality and to perform such investigations as may be
115 necessary to determine if a county or municipality has actually
116 adopted and implemented a police pursuit policy as required under
117 Section 1 of this act. If upon examination by the Department of
118 Public Safety it is determined that a county or municipality is
119 not in substantial compliance with the requirements under Section
120 1 of this act, the Department of Public Safety shall file a
121 certified written notice with the clerk of the board of
122 supervisors or the clerk of the municipality notifying the board



123 of supervisors or governing authorities of a municipality, as the
124 case may be, of the department's intention to issue a certificate
125 of noncompliance to the Department of Revenue and to the Attorney
126 General thirty (30) days immediately following the date of the
127 filing of the notice unless within such period the county or
128 municipality substantially complies with the requirements
129 prescribed under Section 1 of this act. If after thirty (30) days
130 from the giving of the notice to the county or the municipality,
131 in the opinion of the Director of the Office of Standards and
132 Training of the Department of Public Safety, and the county or
133 municipality has not substantially complied with the requirements
134 described in Section 1 of this act, the Department of Public
135 Safety shall issue a certificate of noncompliance to the board of
136 supervisors or governing authorities of the municipality,
137 Department of Revenue and the Attorney General. Thereafter, the
138 Department of Revenue shall withhold all allocations and payments
139 to the county that would otherwise be payable under Sections
140 27-65-75(4), 27-5-101(b)(vi) and 65-33-45, as well as the payments
141 that would be due to the municipality as provided under Section
142 27-65-75(1)(a), as the case may be, until such time as the
143 Department of Revenue and the Attorney General receive from the
144 Department of Public Safety written notice of cancellation of the
145 certificate of noncompliance. However, all of the funds that are
146 withheld from the county or municipality, as the case may be,
147 during the first ninety (90) days following issuance of a



148 certificate of noncompliance under this subsection shall accrue to
149 the account of that county or municipality and shall be
150 subsequently allocated and paid to that county or municipality as
151 otherwise provided by law if within such ninety-day period the
152 board of supervisors or governing authorities of the municipality,
153 the Department of Revenue and the Attorney General receive written
154 notice from the Department of Public Safety of cancellation of the
155 certificate of noncompliance. The Department of Public Safety
156 shall not unreasonably delay the issuance of a written notice of
157 cancellation of a certificate of noncompliance but shall promptly
158 issue a written notice of cancellation of certificate of
159 noncompliance upon an affirmative showing by the county or
160 municipality that it has come into substantial compliance. If the
161 Department of Pubic Safety has not issued a written notice of
162 cancellation of the certificate of noncompliance within ninety
163 (90) days after issuance of a certificate of noncompliance, all
164 such funds as have been withheld and accrued to the county or
165 municipality during such period, along with all monthly
166 allocations which accrue but are withheld from the county or
167 municipality following such ninety-day period for failure of the
168 county or municipality to comply, shall be forfeited and
169 reallocated among all other counties and municipalities in the
170 state that are eligible for such funds in accordance with the same
171 formula for calculating original allocations among counties and
172 municipalities.



173 There shall be no administrative appeal from any action of
174 the Department of Public Safety under this subsection in issuing
175 or failing to issue any certificate of noncompliance or notice of
176 cancellation of a certificate of noncompliance; however, if a
177 civil action is filed for and on behalf of any county or
178 municipality which is aggrieved by any action of the Department of
179 Public Safety under this section within ninety (90) days after
180 issuance to the county or municipality of a certificate of
181 noncompliance, any money as would otherwise be reallocated to
182 other counties or municipalities under this section shall be held
183 in escrow pending final determination of the civil action.

184 **SECTION 3.** Section 27-65-75, Mississippi Code of 1972, is
185 amended as follows:

186 27-65-75. On or before the fifteenth day of each month, the
187 revenue collected under the provisions of this chapter during the
188 preceding month shall be paid and distributed as follows:

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



198 month thereafter, eighteen and one-half percent (18-1/2%) of the
199 total sales tax revenue collected during the preceding month under
200 the provisions of this chapter, except that collected under the
201 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
202 27-65-24, on business activities within a municipal corporation
203 shall be allocated for distribution to the municipality and paid
204 to the municipal corporation. However, in the event the State
205 Auditor issues a certificate of noncompliance pursuant to Section
206 21-35-31, the Department of Revenue shall withhold ten percent
207 (10%) of the allocations and payments to the municipality that
208 would otherwise be payable to the municipality under this
209 paragraph (a) until such time that the department receives written
210 notice of the cancellation of a certificate of noncompliance from
211 the State Auditor. Also, if the Department of Public Safety
212 issues a certificate of noncompliance pursuant to Section 2 of
213 this act, the Department of Revenue shall withhold ten percent
214 (10%) of the allocations and payment to the municipality that
215 would otherwise be payable to the municipality under this
216 paragraph (a) until such time that the department receives written
217 notice of the cancellation of a certificate of noncompliance for
218 the Department of Public Safety.

219 A municipal corporation, for the purpose of distributing the
220 tax under this subsection, shall mean and include all incorporated
221 cities, towns and villages.



222 Monies allocated for distribution and credited to a municipal
223 corporation under this paragraph may be pledged as security for a
224 loan if the distribution received by the municipal corporation is
225 otherwise authorized or required by law to be pledged as security
226 for such a loan.

227 In any county having a county seat that is not an
228 incorporated municipality, the distribution provided under this
229 subsection shall be made as though the county seat was an
230 incorporated municipality; however, the distribution to the
231 municipality shall be paid to the county treasury in which the
232 municipality is located, and those funds shall be used for road,
233 bridge and street construction or maintenance in the county.

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

245 (c) On or before August 15, 2018, and each succeeding
246 month thereafter until August 14, 2019, two percent (2%) of the



247 total sales tax revenue collected during the preceding month under
248 the provisions of this chapter, except that collected under the
249 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
250 27-65-24, on business activities within the corporate limits of
251 the City of Jackson, Mississippi, shall be deposited into the
252 Capitol Complex Improvement District Project Fund created in
253 Section 29-5-215. On or before August 15, 2019, and each
254 succeeding month thereafter until August 14, 2020, four percent
255 (4%) of the total sales tax revenue collected during the preceding
256 month under the provisions of this chapter, except that collected
257 under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21
258 and 27-65-24, on business activities within the corporate limits
259 of the City of Jackson, Mississippi, shall be deposited into the
260 Capitol Complex Improvement District Project Fund created in
261 Section 29-5-215. On or before August 15, 2020, and each
262 succeeding month thereafter, six percent (6%) of the total sales
263 tax revenue collected during the preceding month under the
264 provisions of this chapter, except that collected under the
265 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
266 27-65-24, on business activities within the corporate limits of
267 the City of Jackson, Mississippi, shall be deposited into the
268 Capitol Complex Improvement District Project Fund created in
269 Section 29-5-215.

270 (d) (i) On or before the fifteenth day of the month
271 that the diversion authorized by this section begins, and each



272 succeeding month thereafter, eighteen and one-half percent
273 (18-1/2%) of the total sales tax revenue collected during the
274 preceding month under the provisions of this chapter, except that
275 collected under the provisions of Sections 27-65-15, 27-65-19(3)
276 and 27-65-21, on business activities within a redevelopment
277 project area developed under a redevelopment plan adopted under
278 the Tax Increment Financing Act (Section 21-45-1 et seq.) shall be
279 allocated for distribution to the county in which the project area
280 is located if:

281 1. The county borders on the Mississippi
282 Sound and the State of Alabama;

283 2. The county has issued bonds under Section
284 21-45-9 to finance all or a portion of a redevelopment project in
285 the redevelopment project area;

286 3. Any debt service for the indebtedness
287 incurred is outstanding; and

288 4. A development with a value of Ten Million
289 Dollars (\$10,000,000.00) or more is, or will be, located in the
290 redevelopment area.

291 (ii) Before any sales tax revenue may be allocated
292 for distribution to a county under this paragraph, the county
293 shall certify to the Department of Revenue that the requirements
294 of this paragraph have been met, the amount of bonded indebtedness
295 that has been incurred by the county for the redevelopment project



296 and the expected date the indebtedness incurred by the county will
297 be satisfied.

298 (iii) The diversion of sales tax revenue
299 authorized by this paragraph shall begin the month following the
300 month in which the Department of Revenue determines that the
301 requirements of this paragraph have been met. The diversion shall
302 end the month the indebtedness incurred by the county is
303 satisfied. All revenue received by the county under this
304 paragraph shall be deposited in the fund required to be created in
305 the tax increment financing plan under Section 21-45-11 and be
306 utilized solely to satisfy the indebtedness incurred by the
307 county.

308 (2) On or before September 15, 1987, and each succeeding
309 month thereafter, from the revenue collected under this chapter
310 during the preceding month, One Million One Hundred Twenty-five
311 Thousand Dollars (\$1,125,000.00) shall be allocated for
312 distribution to municipal corporations as defined under subsection
313 (1) of this section in the proportion that the number of gallons
314 of gasoline and diesel fuel sold by distributors to consumers and
315 retailers in each such municipality during the preceding fiscal
316 year bears to the total gallons of gasoline and diesel fuel sold
317 by distributors to consumers and retailers in municipalities
318 statewide during the preceding fiscal year. The Department of
319 Revenue shall require all distributors of gasoline and diesel fuel
320 to report to the department monthly the total number of gallons of



321 gasoline and diesel fuel sold by them to consumers and retailers
322 in each municipality during the preceding month. The Department
323 of Revenue shall have the authority to promulgate such rules and
324 regulations as is necessary to determine the number of gallons of
325 gasoline and diesel fuel sold by distributors to consumers and
326 retailers in each municipality. In determining the percentage
327 allocation of funds under this subsection for the fiscal year
328 beginning July 1, 1987, and ending June 30, 1988, the Department
329 of Revenue may consider gallons of gasoline and diesel fuel sold
330 for a period of less than one (1) fiscal year. For the purposes
331 of this subsection, the term "fiscal year" means the fiscal year
332 beginning July 1 of a year.

333 (3) On or before September 15, 1987, and on or before the
334 fifteenth day of each succeeding month, until the date specified
335 in Section 65-39-35, the proceeds derived from contractors' taxes
336 levied under Section 27-65-21 on contracts for the construction or
337 reconstruction of highways designated under the highway program
338 created under Section 65-3-97 shall, except as otherwise provided
339 in Section 31-17-127, be deposited into the State Treasury to the
340 credit of the State Highway Fund to be used to fund that highway
341 program. The Mississippi Department of Transportation shall
342 provide to the Department of Revenue such information as is
343 necessary to determine the amount of proceeds to be distributed
344 under this subsection.



345 (4) On or before August 15, 1994, and on or before the
346 fifteenth day of each succeeding month through July 15, 1999, from
347 the proceeds of gasoline, diesel fuel or kerosene taxes as
348 provided in Section 27-5-101(a)(ii)1, Four Million Dollars
349 (\$4,000,000.00) shall be deposited in the State Treasury to the
350 credit of a special fund designated as the "State Aid Road Fund,"
351 created by Section 65-9-17. On or before August 15, 1999, and on
352 or before the fifteenth day of each succeeding month, from the
353 total amount of the proceeds of gasoline, diesel fuel or kerosene
354 taxes apportioned by Section 27-5-101(a)(ii)1, Four Million
355 Dollars (\$4,000,000.00) or an amount equal to twenty-three and
356 one-fourth percent (23-1/4%) of those funds, whichever is the
357 greater amount, shall be deposited in the State Treasury to the
358 credit of the "State Aid Road Fund," created by Section 65-9-17.
359 Those funds shall be pledged to pay the principal of and interest
360 on state aid road bonds heretofore issued under Sections 19-9-51
361 through 19-9-77, in lieu of and in substitution for the funds
362 previously allocated to counties under this section. Those funds
363 may not be pledged for the payment of any state aid road bonds
364 issued after April 1, 1981; however, this prohibition against the
365 pledging of any such funds for the payment of bonds shall not
366 apply to any bonds for which intent to issue those bonds has been
367 published for the first time, as provided by law before March 29,
368 1981. From the amount of taxes paid into the special fund under
369 this subsection and subsection (9) of this section, there shall be



370 first deducted and paid the amount necessary to pay the expenses
371 of the Office of State Aid Road Construction, as authorized by the
372 Legislature for all other general and special fund agencies.

373 Except as otherwise provided under Section 2 of this act, the
374 remainder of the fund shall be allocated monthly to the several
375 counties in accordance with the following formula:

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

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

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

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

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

392 Any reference in the general laws of this state or the
393 Mississippi Code of 1972 to Section 27-5-105 shall mean and be



394 construed to refer and apply to subsection (4) of Section
395 27-65-75.

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

402 (6) An amount each month beginning August 15, 1983, through
403 November 15, 1986, as specified in Section 6, Chapter 542, Laws of
404 1983, shall be paid into the special fund known as the
405 Correctional Facilities Construction Fund created in Section 6,
406 Chapter 542, Laws of 1983.

407 (7) On or before August 15, 1992, and each succeeding month
408 thereafter through July 15, 2000, two and two hundred sixty-six
409 one-thousandths percent (2.266%) of the total sales tax revenue
410 collected during the preceding month under the provisions of this
411 chapter, except that collected under the provisions of Section
412 27-65-17(2), shall be deposited by the department into the School
413 Ad Valorem Tax Reduction Fund created under Section 37-61-35. On
414 or before August 15, 2000, and each succeeding month thereafter,
415 two and two hundred sixty-six one-thousandths percent (2.266%) of
416 the total sales tax revenue collected during the preceding month
417 under the provisions of this chapter, except that collected under
418 the provisions of Section 27-65-17(2), shall be deposited into the



419 School Ad Valorem Tax Reduction Fund created under Section
420 37-61-35 until such time that the total amount deposited into the
421 fund during a fiscal year equals Forty-two Million Dollars
422 (\$42,000,000.00). Thereafter, the amounts diverted under this
423 subsection (7) during the fiscal year in excess of Forty-two
424 Million Dollars (\$42,000,000.00) shall be deposited into the
425 Education Enhancement Fund created under Section 37-61-33 for
426 appropriation by the Legislature as other education needs and
427 shall not be subject to the percentage appropriation requirements
428 set forth in Section 37-61-33.

429 (8) On or before August 15, 1992, and each succeeding month
430 thereafter, nine and seventy-three one-thousandths percent
431 (9.073%) of the total sales tax revenue collected during the
432 preceding month under the provisions of this chapter, except that
433 collected under the provisions of Section 27-65-17(2), shall be
434 deposited into the Education Enhancement Fund created under
435 Section 37-61-33.

436 (9) On or before August 15, 1994, and each succeeding month
437 thereafter, from the revenue collected under this chapter during
438 the preceding month, Two Hundred Fifty Thousand Dollars
439 (\$250,000.00) shall be paid into the State Aid Road Fund.

440 (10) On or before August 15, 1994, and each succeeding month
441 thereafter through August 15, 1995, from the revenue collected
442 under this chapter during the preceding month, Two Million Dollars



443 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad
444 Valorem Tax Reduction Fund established in Section 27-51-105.

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

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

463 (13) On or before July 15, 1994, and on or before the
464 fifteenth day of each succeeding month thereafter, that portion of
465 the avails of the tax imposed in Section 27-65-22 that is derived
466 from activities held on the Mississippi State Fairgrounds Complex
467 shall be paid into a special fund that is created in the State



468 Treasury and shall be expended upon legislative appropriation
469 solely to defray the costs of repairs and renovation at the Trade
470 Mart and Coliseum.

471 (14) On or before August 15, 1998, and each succeeding month
472 thereafter through July 15, 2005, that portion of the avails of
473 the tax imposed in Section 27-65-23 that is derived from sales by
474 cotton compresses or cotton warehouses and that would otherwise be
475 paid into the General Fund shall be deposited in an amount not to
476 exceed Two Million Dollars (\$2,000,000.00) into the special fund
477 created under Section 69-37-39. On or before August 15, 2007, and
478 each succeeding month thereafter through July 15, 2010, that
479 portion of the avails of the tax imposed in Section 27-65-23 that
480 is derived from sales by cotton compresses or cotton warehouses
481 and that would otherwise be paid into the General Fund shall be
482 deposited in an amount not to exceed Two Million Dollars
483 (\$2,000,000.00) into the special fund created under Section
484 69-37-39 until all debts or other obligations incurred by the
485 Certified Cotton Growers Organization under the Mississippi Boll
486 Weevil Management Act before January 1, 2007, are satisfied in
487 full. On or before August 15, 2010, and each succeeding month
488 thereafter through July 15, 2011, fifty percent (50%) of that
489 portion of the avails of the tax imposed in Section 27-65-23 that
490 is derived from sales by cotton compresses or cotton warehouses
491 and that would otherwise be paid into the General Fund shall be
492 deposited into the special fund created under Section 69-37-39



493 until such time that the total amount deposited into the fund
494 during a fiscal year equals One Million Dollars (\$1,000,000.00).
495 On or before August 15, 2011, and each succeeding month
496 thereafter, that portion of the avails of the tax imposed in
497 Section 27-65-23 that is derived from sales by cotton compresses
498 or cotton warehouses and that would otherwise be paid into the
499 General Fund shall be deposited into the special fund created
500 under Section 69-37-39 until such time that the total amount
501 deposited into the fund during a fiscal year equals One Million
502 Dollars (\$1,000,000.00).

503 (15) Notwithstanding any other provision of this section to
504 the contrary, on or before September 15, 2000, and each succeeding
505 month thereafter, the sales tax revenue collected during the
506 preceding month under the provisions of Section
507 27-65-19(1)(d)(i)2, and 27-65-19(1)(d)(i)3 shall be deposited,
508 without diversion, into the Telecommunications Ad Valorem Tax
509 Reduction Fund established in Section 27-38-7.

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



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

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

532 (18) [Repealed]

533 (19) (a) On or before August 15, 2005, and each succeeding
534 month thereafter, the sales tax revenue collected during the
535 preceding month under the provisions of this chapter on the gross
536 proceeds of sales of a business enterprise located within a
537 redevelopment project area under the provisions of Sections
538 57-91-1 through 57-91-11, and the revenue collected on the gross
539 proceeds of sales from sales made to a business enterprise located
540 in a redevelopment project area under the provisions of Sections
541 57-91-1 through 57-91-11 (provided that such sales made to a



542 business enterprise are made on the premises of the business
543 enterprise), shall, except as otherwise provided in this
544 subsection (19), be deposited, after all diversions, into the
545 Redevelopment Project Incentive Fund as created in Section
546 57-91-9.

547 (b) For a municipality participating in the Economic
548 Redevelopment Act created in Sections 57-91-1 through 57-91-11,
549 the diversion provided for in subsection (1) of this section
550 attributable to the gross proceeds of sales of a business
551 enterprise located within a redevelopment project area under the
552 provisions of Sections 57-91-1 through 57-91-11, and attributable
553 to the gross proceeds of sales from sales made to a business
554 enterprise located in a redevelopment project area under the
555 provisions of Sections 57-91-1 through 57-91-11 (provided that
556 such sales made to a business enterprise are made on the premises
557 of the business enterprise), shall be deposited into the
558 Redevelopment Project Incentive Fund as created in Section
559 57-91-9, as follows:

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

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



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

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

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

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

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

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



591 deposited into the MMEIA Tax Incentive Fund created in Section
592 57-101-3.

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

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

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



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

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

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

634 (25) (a) It shall be the duty of the municipal officials of
635 any municipality that expands its limits, or of any community that
636 incorporates as a municipality, to notify the commissioner of that
637 action thirty (30) days before the effective date. Failure to so
638 notify the commissioner shall cause the municipality to forfeit
639 the revenue that it would have been entitled to receive during



640 this period of time when the commissioner had no knowledge of the
641 action.

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

649 (ii) Subject to the provisions of Sections
650 27-65-51 and 27-65-53, if any funds have been erroneously
651 disbursed to a municipality under subsection (1) of this section
652 for a period of three (3) years or more, the maximum amount that
653 may be recovered or withheld from the municipality is the total
654 amount of funds erroneously disbursed for a period of three (3)
655 years beginning with the date of the first erroneous disbursement.
656 However, if during such period, a municipality provides written
657 notice to the Department of Revenue indicating the erroneous
658 disbursement of funds, then the maximum amount that may be
659 recovered or withheld from the municipality is the total amount of
660 funds erroneously disbursed for a period of one (1) year beginning
661 with the date of the first erroneous disbursement.

662 **SECTION 4.** Section 27-5-101, Mississippi Code of 1972, is
663 amended as follows:



664 **[With regard to any county which is exempt from the**
665 **provisions of Section 19-2-3, this section shall read as follows:]**

666 27-5-101. Unless otherwise provided in this section, on or
667 before the fifteenth day of each month, all gasoline, diesel fuel
668 or kerosene taxes which are levied under the laws of this state
669 and collected during the previous month shall be paid and
670 apportioned by the * * * Department of Revenue as follows:

671 (a) (i) Except as otherwise provided in Section
672 31-17-127, from the gross amount of gasoline, diesel fuel or
673 kerosene taxes produced by the state, there shall be deducted an
674 amount equal to one-sixth (1/6) of principal and interest
675 certified by the State Treasurer to the * * * Department of
676 Revenue to be due on the next semiannual bond and interest payment
677 date, as required under the provisions of Chapter 130, Laws of
678 1938, and subsequent acts authorizing the issuance of bonds
679 payable from gasoline, diesel fuel or kerosene tax revenue on a
680 parity with the bonds issued under authority of said Chapter 130.
681 The State Treasurer shall certify to the * * * Department of
682 Revenue on or before the fifteenth day of each month the amount to
683 be paid to the "Highway Bonds Sinking Fund" as provided by said
684 Chapter 130, Laws of 1938, and subsequent acts authorizing the
685 issuance of bonds payable from gasoline, diesel fuel or kerosene
686 tax revenue, on a parity with the bonds issued under authority of
687 said Chapter 130; and the * * * Department of Revenue shall, on or
688 before the twenty-fifth day of each month, pay into the State



689 Treasury for credit to the "Highway Bonds Sinking Fund" the amount
690 so certified to him by the State Treasurer due to be paid into
691 such fund each month. The payments to the "Highway Bonds Sinking
692 Fund" shall be made out of gross gasoline, diesel fuel or kerosene
693 tax collections before deductions of any nature are considered;
694 however, such payments shall be deducted from the allocation to
695 the Mississippi Department of Transportation under paragraph (c)
696 of this section.

697 (ii) From collections derived from the portion of
698 the gasoline excise tax that exceeds Seven Cents (7¢) per gallon,
699 from the portion of the tax on aviation gas under Section 27-55-11
700 that exceeds Six and Four-tenths Cents (6.4¢) per gallon, from the
701 portion of the special fuel tax levied under Sections 27-55-519
702 and 27-55-521, at Eighteen Cents (18¢) per gallon that exceeds Ten
703 Cents (10¢) per gallon, from the portion of the taxes levied under
704 Section 27-55-519, at Five and Three-fourths Cents (5.75¢) per
705 gallon that exceeds One Cent (1¢) per gallon on special fuel and
706 Five and One-fourth Cents (5.25¢) per gallon on special fuel used
707 as aircraft fuel, from the portion of the excise tax on compressed
708 gas used as a motor fuel that exceeds the rate of tax in effect on
709 June 30, 1987, and from the portion of the gasoline excise tax in
710 excess of Seven Cents (7¢) per gallon and the diesel excise tax in
711 excess of Ten Cents (10¢) per gallon under Section 27-61-5 there
712 shall be deducted:



713 1. An amount as provided in Section
714 27-65-75(4) to the credit of a special fund designated as the
715 "Office of State Aid Road Construction."

716 2. An amount equal to the tax collections
717 derived from Two Cents (2¢) per gallon of the gasoline excise tax
718 for distribution to the State Highway Fund to be used exclusively
719 for the construction, reconstruction and maintenance of highways
720 of the State of Mississippi or the payment of interest and
721 principal on bonds when specifically authorized by the Legislature
722 for that purpose.

723 3. The balance shall be deposited in the
724 State Treasury to the credit of the State Highway Fund.

725 (b) Subject to the provisions that said basis of
726 distribution shall in nowise affect adversely the amount
727 specifically pledged in paragraph (a) of this section to be paid
728 into the "Highway Bonds Sinking Fund," the following shall be
729 deducted from the amount produced by the state tax on gasoline,
730 diesel fuel or kerosene tax collections, excluding collections
731 derived from the portion of the gasoline excise tax that exceeds
732 Seven Cents (7¢) per gallon, from the portion of the tax on
733 aviation gas under Section 27-55-11 that exceeds Six and
734 Four-tenths Cents (6.4¢) per gallon, from the portion of the
735 special fuel tax levied under Sections 27-55-519 and 27-55-521, at
736 Eighteen Cents (18¢) per gallon that exceeds Ten Cents (10¢) per
737 gallon, from the portion of the taxes levied under Section



738 27-55-519, at Five and Three-fourths Cents (5.75¢) per gallon that
739 exceeds One Cent (1¢) per gallon on special fuel and Five and
740 One-fourth Cents (5.25¢) per gallon on special fuel used as
741 aircraft fuel, from the portion of the excise tax on compressed
742 gas used as a motor fuel that exceeds the rate of tax in effect on
743 June 30, 1987, and from the portion of the gasoline excise tax in
744 excess of Seven Cents (7¢) per gallon and the diesel excise tax in
745 excess of Ten Cents (10¢) per gallon under Section 27-61-5:

746 (i) Twenty percent (20%) of such amount which
747 shall be earmarked and set aside for the construction,
748 reconstruction and maintenance of the highways and roads of the
749 state, provided that if such twenty percent (20%) should reduce
750 any county to a lesser amount than that received in the fiscal
751 year ending June 30, 1966, then such twenty percent (20%) shall be
752 reduced to a percentage to provide that no county shall receive
753 less than its portion for the fiscal year ending June 30, 1966;

754 (ii) The amount allowed as refund on gasoline or
755 as tax credit on diesel fuel or kerosene used for agricultural,
756 maritime, industrial, domestic, and nonhighway purposes;

757 (iii) Five percent (5%) of such amount shall be
758 paid to the State Highway Fund;

759 (iv) The amount or portion thereof authorized by
760 legislative appropriation to the Fisheries and Wildlife Fund
761 created under Section 59-21-25;



762 (v) The amount for deposit into the special
763 aviation fund under paragraph (d) of this section; and

764 (vi) The remainder shall be divided on a basis of
765 nine-fourteenths (9/14) and five-fourteenths (5/14) (being the
766 same basis as Four and One-half Cents (4-1/2¢) and Two and
767 One-half Cents (2-1/2¢) is to Seven Cents (7¢) on gasoline, and
768 six and forty-three one-hundredths (6.43) and three and
769 fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel
770 fuel or kerosene). The amount produced by the nine-fourteenths
771 (9/14) division shall be allocated to the * * * Department of
772 Transportation and paid into the State Treasury as provided in
773 this section and in Section 27-5-103 and the five-fourteenths
774 (5/14) division shall be returned to the counties of the state,
775 except as otherwise provided under Section 2 of this act, on the
776 following basis:

777 1. In each fiscal year, each county shall be
778 paid each month the same percentage of the monthly total to be
779 distributed as was paid to that county during the same month in
780 the fiscal year which ended April 9, 1960, until the county
781 receives One Hundred Ninety Thousand Dollars (\$190,000.00) in such
782 fiscal year, at which time funds shall be distributed under the
783 provisions of paragraph (b)(vi)4 of this section.

784 2. If after payments in 1 above, any county
785 has not received a total of One Hundred Ninety Thousand Dollars
786 (\$190,000.00) at the end of the fiscal year ending June 30, 1961,



787 and each fiscal year thereafter, then any available funds not
788 distributed under 1 above shall be used to bring such county or
789 counties up to One Hundred Ninety Thousand Dollars (\$190,000.00)
790 or such funds shall be divided equally among such counties not
791 reaching One Hundred Ninety Thousand Dollars (\$190,000.00) if
792 there is not sufficient money to bring all the counties to said
793 One Hundred Ninety Thousand Dollars (\$190,000.00).

794 3. When a county has been paid an amount
795 equal to the total which was paid to the same county during the
796 fiscal year ended April 9, 1960, such county shall receive no
797 further payments during the then current fiscal year until the
798 last month of such current fiscal year, at which time distribution
799 will be made under 2 above, except as set out in 4 below.

800 4. During the last month of the current
801 fiscal year, should it be determined that there are funds
802 available in excess of the amount distributed for the year under 1
803 and 2 above, then such excess funds shall be distributed among the
804 various counties as follows:

805 One-third (1/3) of such excess to be
806 divided equally among the counties;

807 One-third (1/3) of such excess to be paid
808 to the counties in the proportion which the population of each
809 county bears to the total population of the state according to the
810 last federal census;



836 aggregate, twelve percent (12%) of the assessed valuation of the
837 taxable property of the county, it shall be the duty of the board
838 of supervisors to set aside not less than thirty-five percent
839 (35%) of such county's share of the gasoline, diesel fuel or
840 kerosene taxes to be used in paying the principal and interest of
841 such road or bridge bonds as they mature.

842 In any county having such countywide road or bridge bonds or
843 district road or bridge bonds outstanding which exceed, in the
844 aggregate, five percent (5%) of the assessed valuation of the
845 taxable property of the county, but which do not exceed, in the
846 aggregate, eight percent (8%) of the assessed valuation of the
847 taxable property of the county, it shall be the duty of the board
848 of supervisors to set aside not less than twenty percent (20%) of
849 such county's share of the gasoline, diesel fuel or kerosene taxes
850 to be used in paying the principal and interest of such road and
851 bridge bonds as they mature.

852 In any county having such countywide road or bridge bonds or
853 district road or bridge bonds outstanding which do not exceed, in
854 the aggregate, five percent (5%) of the assessed valuation of the
855 taxable property of the county, it shall be the duty of the board
856 of supervisors to set aside not less than ten percent (10%) of
857 such county's share of the gasoline, diesel fuel or kerosene taxes
858 to be used in paying the principal and interest on such road or
859 bridge bonds as they mature.



860 The portion of any such county's share of the gasoline,
861 diesel fuel or kerosene taxes thus set aside for the payment of
862 the principal and interest of road or bridge bonds, as provided
863 for in this section, shall be used first in paying the currently
864 maturing installments of the principal and interest of such
865 countywide road or bridge bonds, if there be any such countywide
866 road or bridge bonds outstanding, and secondly, in paying the
867 currently maturing installments of principal and interest of
868 district road or bridge bonds outstanding. It shall be the duty
869 of the board of supervisors to pay bonds and interest maturing in
870 each supervisors district out of the supervisors district's share
871 of the gasoline, diesel fuel or kerosene taxes of such district.

872 The remaining portion of such county's share of the gasoline,
873 diesel fuel or kerosene taxes, after setting aside the portion
874 above provided for the payment of the principal and interest of
875 bonds, shall be used in the construction and maintenance of any
876 public highways, bridges, or culverts of the county, including the
877 roads in special or separate road districts, in the discretion of
878 the board of supervisors, or in paying the interest and principal
879 of county road and bridge bonds or district road and bridge bonds,
880 in the discretion of the board of supervisors.

881 In any county having no countywide road or bridge bonds or
882 district road or bridge bonds outstanding, all such county's share
883 of the gasoline, diesel fuel or kerosene taxes shall be used in
884 the construction, reconstruction, and maintenance of the public



885 highways, bridges, or culverts of the county as the board of
886 supervisors may determine.

887 In every county in which there are county road bonds or
888 seawall or road protection bonds outstanding which were issued for
889 the purpose of building bridges or constructing public roads or
890 seawalls, such funds shall be used in the manner provided by law.

891 (c) From the amount produced by the nine-fourteenths
892 (9/14) division allocated to the * * * Department of
893 Transportation, there shall be deducted:

894 (i) The amount paid to the State Treasurer for the
895 "Highway Bonds Sinking Fund" under paragraph (a) of this section;

896 (ii) Any amounts due counties in accordance with
897 Section 65-33-45 which have outstanding bonds issued for seawall
898 or road protection purposes, issued under provisions of Chapter
899 319, Laws of 1924, and amendments thereto;

900 (iii) Except as otherwise provided in Section
901 31-17-127, the remainder shall be paid by the * * * Department of
902 Revenue to the State Treasurer on the fifteenth day of each month
903 next succeeding the month in which the gasoline, diesel fuel or
904 kerosene taxes were collected to the credit of the State Highway
905 Fund.

906 The funds allocated for the construction, reconstruction, and
907 improvement of state highways, bridges, and culverts, or so much
908 thereof as may be necessary, shall first be used in conjunction
909 with funds supplied by the federal government for such purposes



910 and allocated to the * * * Department of Transportation to be
911 expended on the state highway system. It is specifically provided
912 hereby that the necessary portion of such funds hereinabove
913 allocated to the * * * Department of Transportation may be used
914 for the prompt payment of principal and interest on highway bonds
915 heretofore issued, including such bonds issued or to be issued
916 under the provisions of Chapter 312, Laws of 1956, and amendments
917 thereto.

918 Nothing contained in this section shall be construed to
919 reduce the amount of such gasoline, diesel fuel or kerosene excise
920 taxes levied by the state, allotted under the provisions of Title
921 65, Chapter 33, Mississippi Code of 1972, to counties in which
922 there are outstanding bonds issued for seawall or road protection
923 purposes issued under the provisions of Chapter 319, Laws of 1924,
924 and amendments thereto; the amount of said gasoline, diesel fuel
925 or kerosene excise taxes designated in this section for the
926 payment of bonds and interest authorized and issued or to be
927 issued under the provisions of Chapter 130, Laws of 1938, and
928 subsequent acts authorizing the issuance of bonds payable from
929 gasoline, diesel fuel or kerosene tax revenue, shall, in such
930 counties, be considered as being paid "into the State Treasury to
931 the credit of the State Highway Fund" within the meaning of
932 Section 65-33-45 in computing the amount to be paid to such
933 counties under the provisions of said section, and this section
934 shall be administered in connection with Title 65, Chapter 33,



935 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and
936 65-33-49 dealing with seawalls, as if made a part of this section.

937 (d) The proceeds of the Five and One-fourth Cents
938 (5.25¢) of the tax per gallon on oils used as a propellant for jet
939 aircraft engines, and Six and Four-tenths Cents (6.4¢) of the tax
940 per gallon on aviation gasoline and the tax of One Cent (1¢) per
941 gallon for each gallon of gasoline for which a refund has been
942 made pursuant to Section 27-55-23 because such gasoline was used
943 for aviation purposes, shall be paid to the State Treasury into a
944 special fund to be used exclusively, pursuant to legislative
945 appropriation, for the support and development of aeronautics as
946 defined in Section 61-1-3.

947 (e) State highway funds in an amount equal to the
948 difference between Forty-two Million Dollars (\$42,000,000.00) and
949 the annual debt service payable on the state's highway revenue
950 refunding bonds, Series 1985, shall be expended for the
951 construction or reconstruction of highways designated under the
952 highway program created under Section 65-3-97.

953 (f) "Gasoline, diesel fuel or kerosene taxes" as used
954 in this section shall be deemed to mean and include state
955 gasoline, diesel fuel or kerosene taxes levied and imposed on
956 distributors of gasoline, diesel fuel or kerosene, and all state
957 excise taxes derived from any fuel used to propel vehicles upon
958 the highways of this state, when levied by any statute.



959 **[With regard to any county which is required to operate on a**
960 **countywide system of road administration as described in Section**
961 **19-2-3, this section shall read as follows:]**

962 27-5-101. Unless otherwise provided in this section, on or
963 before the fifteenth day of each month, all gasoline, diesel fuel
964 or kerosene taxes which are levied under the laws of this state
965 and collected during the previous month shall be paid and
966 apportioned by the * * * Department of Revenue as follows:

967 (a) (i) Except as otherwise provided in Section
968 31-17-127, from the gross amount of gasoline, diesel fuel or
969 kerosene taxes produced by the state, there shall be deducted an
970 amount equal to one-sixth (1/6) of principal and interest
971 certified by the State Treasurer to the * * * Department of
972 Revenue to be due on the next semiannual bond and interest payment
973 date, as required under the provisions of Chapter 130, Laws of
974 1938, and subsequent acts authorizing the issuance of bonds
975 payable from gasoline, diesel fuel or kerosene tax revenue on a
976 parity with the bonds issued under authority of said Chapter 130.
977 The State Treasurer shall certify to the * * * Department of
978 Revenue on or before the fifteenth day of each month the amount to
979 be paid to the "Highway Bonds Sinking Fund" as provided by said
980 Chapter 130, Laws of 1938, and subsequent acts authorizing the
981 issuance of bonds payable from gasoline, diesel fuel or kerosene
982 tax revenue, on a parity with the bonds issued under authority of
983 said Chapter 130; and the * * * Department of Revenue shall, on or



984 before the twenty-fifth day of each month, pay into the State
985 Treasury for credit to the "Highway Bonds Sinking Fund" the amount
986 so certified to him by the State Treasurer due to be paid into
987 such fund each month. The payments to the "Highway Bonds Sinking
988 Fund" shall be made out of gross gasoline, diesel fuel or kerosene
989 tax collections before deductions of any nature are considered;
990 however, such payments shall be deducted from the allocation to
991 the * * * Department of Transportation under paragraph (c) of this
992 section.

993 (ii) From collections derived from the portion of
994 the gasoline excise tax that exceeds Seven Cents (7¢) per gallon,
995 from the portion of the tax on aviation gas under Section 27-55-11
996 that exceeds Six and Four-tenths Cents (6.4¢) per gallon, from the
997 portion of the special fuel tax levied under Sections 27-55-519
998 and 27-55-521, at Eighteen Cents (18¢) per gallon that exceeds Ten
999 Cents (10¢) per gallon, from the portion of the taxes levied under
1000 Section 27-55-519, at Five and Three-fourths Cents (5.75¢) per
1001 gallon that exceeds One Cent (1¢) per gallon on special fuel and
1002 Five and One-fourth Cents (5.25¢) per gallon on special fuel used
1003 as aircraft fuel, from the portion of the excise tax on compressed
1004 gas used as a motor fuel that exceeds the rate of tax in effect on
1005 June 30, 1987, and from the portion of the gasoline excise tax in
1006 excess of Seven Cents (7¢) per gallon and the diesel excise tax in
1007 excess of Ten Cents (10¢) per gallon under Section 27-61-5 there
1008 shall be deducted:



1009 1. An amount as provided in Section
1010 27-65-75(4) to the credit of a special fund designated as the
1011 "Office of State Aid Road Construction."

1012 2. An amount equal to the tax collections
1013 derived from Two Cents (2¢) per gallon of the gasoline excise tax
1014 for distribution to the State Highway Fund to be used exclusively
1015 for the construction, reconstruction and maintenance of highways
1016 of the State of Mississippi or the payment of interest and
1017 principal on bonds when specifically authorized by the Legislature
1018 for that purpose.

1019 3. The balance shall be deposited in the
1020 State Treasury to the credit of the State Highway Fund.

1021 (b) Subject to the provisions that said basis of
1022 distribution shall in nowise affect adversely the amount
1023 specifically pledged in paragraph (a) of this section to be paid
1024 into the "Highway Bonds Sinking Fund," the following shall be
1025 deducted from the amount produced by the state tax on gasoline,
1026 diesel fuel or kerosene tax collections, excluding collections
1027 derived from the portion of the gasoline excise tax that exceeds
1028 Seven Cents (7¢) per gallon, from the portion of the tax on
1029 aviation gas under Section 27-55-11 that exceeds Six and
1030 Four-tenths Cents (6.4¢) per gallon, from the portion of the
1031 special fuel tax levied under Sections 27-55-519 and 27-55-521, at
1032 Eighteen Cents (18¢) per gallon, that exceeds Ten Cents (10¢) per
1033 gallon, from the portion of the taxes levied under Section



1034 27-55-519, at Five and Three-fourths Cents (5.75¢) that exceeds
1035 One Cent (1¢) per gallon on special fuel and Five and One-fourth
1036 Cents (5.25¢) per gallon on special fuel used as aircraft fuel,
1037 from the portion of the excise tax on compressed gas used as a
1038 motor fuel that exceeds the rate of tax in effect on June 30,
1039 1987, and from the portion of the gasoline excise tax in excess of
1040 Seven Cents (7¢) per gallon and the diesel excise tax in excess of
1041 Ten Cents (10¢) per gallon under Section 27-61-5:

1042 (i) Twenty percent (20%) of such amount which
1043 shall be earmarked and set aside for the construction,
1044 reconstruction and maintenance of the highways and roads of the
1045 state, provided that if such twenty percent (20%) should reduce
1046 any county to a lesser amount than that received in the fiscal
1047 year ending June 30, 1966, then such twenty percent (20%) shall be
1048 reduced to a percentage to provide that no county shall receive
1049 less than its portion for the fiscal year ending June 30, 1966;

1050 (ii) The amount allowed as refund on gasoline or
1051 as tax credit on diesel fuel or kerosene used for agricultural,
1052 maritime, industrial, domestic and nonhighway purposes;

1053 (iii) Five percent (5%) of such amount shall be
1054 paid to the State Highway Fund;

1055 (iv) The amount or portion thereof authorized by
1056 legislative appropriation to the Fisheries and Wildlife Fund
1057 created under Section 59-21-25;



1058 (v) The amount for deposit into the special
1059 aviation fund under paragraph (d) of this section; and

1060 (vi) The remainder shall be divided on a basis of
1061 nine-fourteenths (9/14) and five-fourteenths (5/14) (being the
1062 same basis as Four and One-half Cents (4-1/2¢) and Two and
1063 One-half Cents (2-1/2¢) is to Seven Cents (7¢) on gasoline, and
1064 six and forty-three one-hundredths (6.43) and three and
1065 fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel
1066 fuel or kerosene). The amount produced by the nine-fourteenths
1067 (9/14) division shall be allocated to the * * * Department of
1068 Transportation and paid into the State Treasury as provided in
1069 this section and in Section 27-5-103 and the five-fourteenths
1070 (5/14) division shall be returned to the counties of the state,
1071 except as otherwise provided under Section 2 of this act, on the
1072 following basis:

1073 1. In each fiscal year, each county shall be
1074 paid each month the same percentage of the monthly total to be
1075 distributed as was paid to that county during the same month in
1076 the fiscal year which ended April 9, 1960, until the county
1077 receives One Hundred Ninety Thousand Dollars (\$190,000.00) in such
1078 fiscal year, at which time funds shall be distributed under the
1079 provisions of paragraph (b) (vi)4 of this section.

1080 2. If after payments in 1 above, any county
1081 has not received a total of One Hundred Ninety Thousand Dollars
1082 (\$190,000.00) at the end of the fiscal year ending June 30, 1961,



1083 and each fiscal year thereafter, then any available funds not
1084 distributed under 1 above shall be used to bring such county or
1085 counties up to One Hundred Ninety Thousand Dollars (\$190,000.00)
1086 or such funds shall be divided equally among such counties not
1087 reaching One Hundred Ninety Thousand Dollars (\$190,000.00) if
1088 there is not sufficient money to bring all the counties to said
1089 One Hundred Ninety Thousand Dollars (\$190,000.00).

1090 3. When a county has been paid an amount
1091 equal to the total which was paid to the same county during the
1092 fiscal year ended April 9, 1960, such county shall receive no
1093 further payments during the then current fiscal year until the
1094 last month of such current fiscal year, at which time distribution
1095 will be made under 2 above, except as set out in 4 below.

1096 4. During the last month of the current
1097 fiscal year, should it be determined that there are funds
1098 available in excess of the amount distributed for the year under 1
1099 and 2 above, then such excess funds shall be distributed among the
1100 various counties as follows:

1101 One-third (1/3) of such excess to be
1102 divided equally among the counties;

1103 One-third (1/3) of such excess to be paid
1104 to the counties in the proportion which the population of each
1105 county bears to the total population of the state according to the
1106 last federal census;



1132 thirty-five percent (35%) of such county's share of the gasoline,
1133 diesel fuel or kerosene taxes to be used in paying the principal
1134 and interest of such road or bridge bonds as they mature.

1135 In any county having such road or bridge bonds outstanding
1136 which exceed, in the aggregate, five percent (5%) of the assessed
1137 valuation of the taxable property of the county, but which do not
1138 exceed, in the aggregate, eight percent (8%) of the assessed
1139 valuation of the taxable property of the county, it shall be the
1140 duty of the board of supervisors to set aside not less than twenty
1141 percent (20%) of such county's share of the gasoline, diesel fuel
1142 or kerosene taxes to be used in paying the principal and interest
1143 of such road and bridge bonds as they mature.

1144 In any county having such road or bridge bonds outstanding
1145 which do not exceed, in the aggregate, five percent (5%) of the
1146 assessed valuation of the taxable property of the county, it shall
1147 be the duty of the board of supervisors to set aside not less than
1148 ten percent (10%) of such county's share of the gasoline, diesel
1149 fuel or kerosene taxes to be used in paying the principal and
1150 interest on such road or bridge bonds as they mature.

1151 The portion of any such county's share of the gasoline,
1152 diesel fuel or kerosene taxes thus set aside for the payment of
1153 the principal and interest of road or bridge bonds, as provided
1154 for in this section, shall be used in paying the currently
1155 maturing installments of the principal and interest of such road



1156 or bridge bonds, if there be any such road or bridge bonds
1157 outstanding.

1158 The remaining portion of such county's share of the gasoline,
1159 diesel fuel or kerosene taxes, after setting aside the portion
1160 above provided for the payment of the principal and interest of
1161 bonds, shall be used in the construction and maintenance of any
1162 public highways, bridges or culverts of the county, in the
1163 discretion of the board of supervisors.

1164 In any county having no road or bridge bonds outstanding, all
1165 such county's share of the gasoline, diesel fuel or kerosene taxes
1166 shall be used in the construction, reconstruction and maintenance
1167 of the public highways, bridges or culverts of the county, as the
1168 board of supervisors may determine.

1169 In every county in which there are county road bonds or
1170 seawall or road protection bonds outstanding which were issued for
1171 the purpose of building bridges or constructing public roads or
1172 seawalls, such funds shall be used in the manner provided by law.

1173 (c) From the amount produced by the nine-fourteenths
1174 (9/14) division allocated to the * * * Department of
1175 Transportation, there shall be deducted:

1176 (i) The amount paid to the State Treasurer for the
1177 "Highway Bonds Sinking Fund" under paragraph (a) of this section;

1178 (ii) Any amounts due counties in accordance with
1179 Section 65-33-45 which have outstanding bonds issued for seawall



1180 or road protection purposes, issued under provisions of Chapter
1181 319, Laws of 1924, and amendments thereto; and

1182 (iii) Except as otherwise provided in Section
1183 31-17-127, the remainder shall be paid by the * * * Department of
1184 Revenue to the State Treasurer on the fifteenth day of each month
1185 next succeeding the month in which the gasoline, diesel fuel or
1186 kerosene taxes were collected to the credit of the State Highway
1187 Fund.

1188 The funds allocated for the construction, reconstruction and
1189 improvement of state highways, bridges and culverts, or so much
1190 thereof as may be necessary, shall first be used in conjunction
1191 with funds supplied by the federal government for such purposes
1192 and allocated to the * * * Department of Transportation to be
1193 expended on the state highway system. It is specifically provided
1194 hereby that the necessary portion of such funds hereinabove
1195 allocated to the * * * Department of Transportation may be used
1196 for the prompt payment of principal and interest on highway bonds
1197 heretofore issued, including such bonds issued or to be issued
1198 under the provisions of Chapter 312, Laws of 1956, and amendments
1199 thereto.

1200 Nothing contained in this section shall be construed to
1201 reduce the amount of such gasoline, diesel fuel or kerosene excise
1202 taxes levied by the state, allotted under the provisions of Title
1203 65, Chapter 33, Mississippi Code of 1972, to counties in which
1204 there are outstanding bonds issued for seawall or road protection



1205 purposes issued under the provisions of Chapter 319, Laws of 1924,
1206 and amendments thereto; the amount of said gasoline, diesel fuel
1207 or kerosene excise taxes designated in this section for the
1208 payment of bonds and interest authorized and issued or to be
1209 issued under the provisions of Chapter 130, Laws of 1938, and
1210 subsequent acts authorizing the issuance of bonds payable from
1211 gasoline, diesel fuel or kerosene tax revenue, shall, in such
1212 counties, be considered as being paid "into the State Treasury to
1213 the credit of the State Highway Fund" within the meaning of
1214 Section 65-33-45 in computing the amount to be paid to such
1215 counties under the provisions of said section, and this section
1216 shall be administered in connection with Title 65, Chapter 33,
1217 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and
1218 65-33-49 dealing with seawalls, as if made a part of this section.

1219 (d) The proceeds of the Five and One-fourth Cents
1220 (5.25¢) of the tax per gallon on oils used as a propellant for jet
1221 aircraft engines, and Six and Four-tenths Cents (6.4¢) of the tax
1222 per gallon on aviation gasoline and the tax of One Cent (1¢) per
1223 gallon for each gallon of gasoline for which a refund has been
1224 made pursuant to Section 27-55-23 because such gasoline was used
1225 for aviation purposes, shall be paid to the State Treasury into a
1226 special fund to be used exclusively, pursuant to legislative
1227 appropriation, for the support and development of aeronautics as
1228 defined in Section 61-1-3.



1229 (e) State highway funds in an amount equal to the
1230 difference between Forty-two Million Dollars (\$42,000,000.00) and
1231 the annual debt service payable on the state's highway revenue
1232 refunding bonds, Series 1985, shall be expended for the
1233 construction or reconstruction of highways designated under the
1234 highway program created under Section 65-3-97.

1235 (f) "Gasoline, diesel fuel or kerosene taxes" as used
1236 in this section shall be deemed to mean and include state
1237 gasoline, diesel fuel or kerosene taxes levied and imposed on
1238 distributors of gasoline, diesel fuel or kerosene, and all state
1239 excise taxes derived from any fuel used to propel vehicles upon
1240 the highways of this state, when levied by any statute.

1241 **SECTION 5.** Section 65-33-45, Mississippi Code of 1972, is
1242 amended as follows:

1243 65-33-45. Except as otherwise provided under Section 2 of
1244 this act, where any county issues or has heretofore issued its
1245 bonds under this chapter or any previous statutes of a similar
1246 character for protection of any highway, there shall be paid into
1247 the treasury of such county fifty percent (50%) of any license
1248 taxes which would otherwise be paid into the State Highway Fund
1249 collected by the state in such county on motor vehicles or drivers
1250 thereof, and fifty percent (50%) of any excise taxes levied and
1251 collected in such county by the state on gasoline which would
1252 otherwise be paid into the State Treasury to the credit of the
1253 State Highway Fund, to meet the interest and annual sinking fund



1254 on such bonds. Such funds shall be applied toward the liquidation
1255 of the interest and sinking fund accruing annually on such bonds,
1256 the other fifty percent (50%) to go into the State Treasury to the
1257 credit of the State Highway Commission, and, if such taxes in any
1258 year should be insufficient to cover such interest and sinking
1259 fund, the deficiency therein shall be supplied out of any other
1260 such funds collected by the state in such county and allotted by
1261 law to such county for road purposes. Nothing herein shall be
1262 construed as a guarantee on the part of the state to pay the
1263 interest or principal on any bonds issued hereunder.

1264 This section shall not apply to the tax collected from
1265 registration fees and the sale of automobile tags.

1266 Of the surplus of such funds so paid into the treasuries of
1267 Harrison and Jackson Counties, the portions thereof hereinafter
1268 designated, to the extent necessary under the limitations
1269 hereinafter stated, shall be paid by Harrison and Jackson Counties
1270 to the State Highway Commission and shall be applied by said
1271 commission on the annual payments of principal of and interest on
1272 bonds to be issued by the State Bond Commission in an amount not
1273 to exceed Seven Million Dollars (\$7,000,000.00), for the
1274 construction, by the State Highway Commission, of a four-lane
1275 highway bridge across the Bay of Biloxi, to form a part of United
1276 States Highway No. 90, to the extent that two-thirds (2/3) of the
1277 total cost of principal and interest on such bonds shall be paid



1278 out of such surplus funds of Harrison County, and one-third (1/3)
1279 out of such surplus funds of Jackson County.

1280 For the purpose of this section, such "surplus funds of
1281 Harrison County" shall be construed to be the amount paid to
1282 Harrison County under this section not pledged to the payment of
1283 principal and interest of bonds issued under this chapter, or any
1284 previous statutes of a similar character for the protection of any
1285 highway, and presently outstanding. "Surplus funds of Jackson
1286 County" shall be construed to be the amount paid to Jackson County
1287 under this section not pledged to the payment of principal and
1288 interest of bonds issued under this chapter, or any previous
1289 statutes of a similar character for the protection of any highway,
1290 and presently outstanding, and remaining after payment of
1291 principal and interest on bonds now issued or authorized by an
1292 election by Jackson County in connection with its Bayou Casotte
1293 development project under the authority of Senate Bill No. 1265,
1294 Extraordinary Session of 1954, as amended by Senate Bill No. 1624
1295 enacted at the Regular 1958 Session of the Mississippi
1296 Legislature.

1297 Annually, to the extent necessary to meet the annual
1298 requirements for the payment of principal of and interest on said
1299 bonds, Harrison County shall pay to the State Highway Commission
1300 not exceeding two-thirds (2/3) of its aforesaid annual surplus, as
1301 hereinabove defined; and, to the extent necessary and available,
1302 Jackson County shall annually pay to the State Highway Commission



1303 from such surplus funds an amount not exceeding one-third (1/3) of
1304 the annual requirements for bonds issued by the State Bond
1305 Commission, and such amounts as may be necessary to satisfy any
1306 deficiency in preceding annual payments required to be made under
1307 the provisions hereof.

1308 Surplus funds remaining to both Harrison and Jackson
1309 Counties, after making the payments above directed, may be
1310 pledged, used, and expended, in whole or part, for the payment of
1311 the principal of and interest on bonds issued and to be issued
1312 under the authority of Sections 59-9-1 through 59-9-83; however,
1313 unless and until so pledged all or any part of such surplus now or
1314 hereafter accumulated may be transferred by the board of
1315 supervisors to a fund designated the county port fund and shall be
1316 subject to expenditure by the county port authority or county
1317 development commission for the purposes and objects authorized by
1318 said sections. All expenditures made by the county port authority
1319 or county development commission shall be audited by the county
1320 auditor, who shall annually report such expenditures to the board
1321 of supervisors.

1322 **SECTION 6.** Section 45-1-43, Mississippi Code of 1972, is
1323 amended as follows:

1324 45-1-43. * * * In addition to the requirements and penalties
1325 provided under Sections 1 and 2 of this act for county sheriffs'
1326 departments and municipal police department concerning police
1327 pursuit policies, each state, county and local law enforcement



1328 agency that conducts emergency response and vehicular pursuits
1329 shall adopt written policies and training procedures that set
1330 forth the manner in which these operations shall be conducted.
1331 Each law enforcement agency may create their own such policies or
1332 adopt an existing model. All pursuit policies created or adopted
1333 by any law enforcement agency must address situations in which
1334 police pursuits cross over into other jurisdictions. Law
1335 enforcement agencies which do not comply with the requirements of
1336 this provision are subject to the withholding of any state funding
1337 or state administered federal funding.

1338 **SECTION 7.** Section 99-3-13, Mississippi Code of 1972, is
1339 amended as follows:

1340 99-3-13. If a person commit * * * a carjacking, murder,
1341 aggravated assault or robbery offense and be pursued by a sheriff
1342 or constable, and escape from the county of the officer, the
1343 officer may pursue and apprehend him in any county only as
1344 authorized by Section 1 of this act and take him to the county in
1345 which the offense was committed; and in all cases an officer or
1346 other person having the lawful custody of a prisoner, passing
1347 through any county on his route, may lodge the prisoner in any
1348 jail for safekeeping, as circumstances require. In like manner if
1349 a person commit an offense within the corporate limits of an
1350 incorporated municipality and be pursued by a marshal or any other
1351 municipal peace or police officer and shall escape from the
1352 municipality, such municipal peace or police officer may pursue



1353 and apprehend such offender to places without the corporate limits
1354 of the municipality and to any place within the State of
1355 Mississippi to which such person may flee and may return such
1356 person to the municipality in which such offense was committed.

1357 **SECTION 8.** This act shall take effect and be in force from
1358 and after July 1, 2021.

