MISSISSIPPI LEGISLATURE
REGULAR SESSION 2021

By: Representatives Bounds, Lamar, Miles

To: Wildlife, Fisheries and Parks; Ways and Means

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1231

AN ACT TO CREATE A SPECIAL FUND IN THE STATE TREASURY TO BE DESIGNATED AS THE MISSISSIPPI OUTDOOR STEWARDSHIP TRUST FUND; TO PROVIDE THAT MONIES IN THE SPECIAL FUND SHALL BE USED BY THE DEPARTMENT OF FINANCE AND ADMINISTRATION, BASED UPON THE RECOMMENDATION OF THE BOARD OF TRUSTEES OF THE MISSISSIPPI OUTDOOR STEWARDSHIP TRUST FUND TO PROVIDE ASSISTANCE TO COUNTIES, MUNICIPALITIES, STATE AGENCIES AND NONGOVERNMENTAL ENTITIES FOR THE SUPPORT OF WILDLIFE, NATURE AND OTHER OUTDOOR ACTIVITY CONSERVATION AND PROMOTION PURPOSES; TO CREATE THE BOARD OF TRUSTEES OF THE MISSISSIPPI OUTDOOR STEWARDSHIP TRUST FUND; TO PROVIDE FOR THE COMPOSITION OF THE BOARD OF TRUSTEES; TO PROVIDE THAT THE BOARD OF TRUSTEES OF THE MISSISSIPPI OUTDOOR STEWARDSHIP TRUST FUND SHALL REVIEW APPLICATIONS FOR ASSISTANCE UNDER THIS ACT AND MAKE RECOMMENDATIONS FOR ASSISTANCE TO THE DEPARTMENT OF FINANCE AND ADMINISTRATION; TO AMEND SECTION 27-65-75, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT A PORTION OF THE STATE SALES TAX REVENUE DERIVED FROM SALES OF BUSINESSES WITH A CERTAIN NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM CODE SHALL BE DEPOSITED INTO THE MISSISSIPPI OUTDOOR STEWARDSHIP TRUST FUND, AND FOR RELATED PURPOSES.

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

SECTION 1. For the purposes of Sections 1 through 4 of this act, the following words and phrases shall have the meanings ascribed in this section unless the context clearly indicates otherwise:

(a) "Board" means the Board of Trustees of the Mississippi Outdoor Stewardship Trust Fund.
(b) "Conservation land" means land and water, or interests therein, that are in their undeveloped, natural states or that have been developed only to the extent consistent with, or are restored to be consistent with, at least one (1) of the following environmental values or conservation benefits:

   (i) Water quality protection for wetlands, rivers, streams, or lakes;

   (ii) Protection of wildlife habitat;

   (iii) Protection of cultural sites and archeological and historic resources;

   (iv) Protection of land around Mississippi's military installations to ensure that missions are compatible with surrounding communities and that encroachment on military installations does not impair future missions;

   (v) Support of economic development through conservation projects;

   (vi) Provision for recreation in the form of archery, boating, hiking, camping, fishing, hunting, running, jogging, biking, walking, shooting facilities or similar outdoor activities; or

   (vii) Recruiting and/or retention of recreation in the form of archery, boating, hiking, camping, fishing, hunting, running, jogging, biking, walking, shooting facilities or similar outdoor activities.
(c) “Nongovernmental entity” means a nonprofit organization primarily concerned with the protection and conservation of land and natural resources, as evidenced by its organizational documents.

(d) “Permanently protected conservation areas” means those resources:

   (i) Owned by the federal government and dedicated for recreation or conservation or as a natural resource;

   (ii) Owned by the State of Mississippi and dedicated for recreation or conservation or as a natural resource;

   (iii) Owned by a state, county or municipal unit of government or authority and subject to:

         1. A conservation easement ensuring that the property will be maintained in a manner consistent with conservation land;

         2. Contractual arrangements ensuring that if the protected status is discontinued on a parcel, such property will be replaced by other conservation land which at the time of such replacement is of equal or greater monetary and resource protection value; or

         3. A permanent restrictive covenant as provided in state law; or

   (iv) Owned by any person or entity and subject to a conservation easement ensuring that the property will be maintained in a manner consistent with conservation land.
"Project proposal" means any application seeking monies from the Mississippi Outdoor Stewardship Trust Fund.

"State agency" means any agency, department, commission or institution of the State of Mississippi.

SECTION 2. (1) (a) There is created in the State Treasury a special fund to be designated as the "Mississippi Outdoor Stewardship Trust Fund." The special fund shall consist of funds appropriated or otherwise made available by the Legislature in any manner and funds from any other source designated for deposit into such fund. Funds shall be accounted for in such a manner to be termed unbudgeted funds or obligated funds. Unexpended amounts remaining in the fund at the end of a fiscal year shall not lapse into the State General Fund, and any investment earnings or interest earned on amounts in the fund shall be deposited to the credit of the fund; however, any unbudgeted monies in excess of Twenty Million Dollars ($20,000,000.00) remaining in the fund at the end of a fiscal year that have not been appropriated shall lapse into the State General Fund. Monies in the fund may be used by the Department of Finance and Administration, upon appropriation by the Legislature, based upon the recommendation of the Board of Trustees of the Mississippi Outdoor Stewardship Trust Fund for the purposes of providing assistance to counties, municipalities, state agencies and nongovernmental entities, as provided in Sections 1 through 4 of this act. The board may use not more than one percent (1%) of monies in the special fund to
defray the expenses of the board in carrying out its duties under Sections 1 through 4 of this act. The Department of Finance and Administration may use not more than three percent (3%) of monies in the special fund to defray the expenses of the board in carrying out its duties under Sections 1 through 4 of this act.

(b) Subject to the provisions of this subsection (1), monies in the fund may be used and expended by the board to provide funds for:

(i) Grants to counties, municipalities, state agencies and nongovernmental entities for:

1. Improvement of state park outdoor recreation features and trails;

2. Restoration or enhancement on privately owned working agricultural lands and forests that support conservation of soil, water, habitat of fish and wildlife resources;

3. Providing funds to counties and municipalities to acquire and improve parks and trails under the control and within the jurisdiction of such counties and municipalities;

4. Restoration or enhancement projects to create or improve access to public waters and lands for public outdoor recreation, conservation education, use or safe enjoyment of permanently protected conservation land; and
5. Restoration or enhancement of wetlands, native forests, native grasslands, and other unique habitats important for Mississippi's fish and wildlife;

6. To acquire critical areas for the provision or protection of clean water, wildlife, hunting or fishing, for military installation buffering, or for natural resource-based outdoor recreation. Real property may only be acquired under this item 6 under the following circumstances:

a. Where such property is, at the time of acquisition, being leased by the state as a wildlife management area;

b. Where such property adjoins or is in close proximity to state or federal wildlife management areas, state parks, or would provide better public access to such areas;

c. Lands identified in any wildlife action plan developed by a state agency;

d. Riparian lands so as to protect any drinking water supply; and/or

e. Lands surrounding any military base or military installation.

Acquisition of land under this item 6 may not be made through the exercise of any power of eminent domain or condemnation proceeding.
(ii) Loans to municipalities, counties, nongovernmental entities and state agencies to defray the costs of the projects described in subparagraph (i) of this paragraph.

(c) Unless otherwise authorized by the board, a county, municipality, state agency or nongovernmental entity that receives funds for a project under this section must expend the funds for the project within two (2) years after receipt of the funds in order to be eligible to apply for additional funds for the project under this section. If a county, municipality, state agency or nongovernmental entity receiving funds for a project does not expend the funds within two (2) years after receipt of the funds, then the county, municipality, state agency or nongovernmental entity must provide an accounting of such unused funds and the reason for failure to expend the funds.

(d) A county, municipality or state agency receiving funds under this section may use the funds for purposes for which the funds were provided to the county, municipality or state agency.

(e) Monies in the special fund may not be used, expended or transferred for any other purpose other than authorized under Sections 1 through 4 of this act.

(2) (a) The board shall accept applications from counties, municipalities, state agencies and nongovernmental entities for project proposals eligible for funding under this section. The
board shall evaluate the proposals received in accordance with
this section and pursuant to priorities established by the board.

(b) (i) A county, municipality, state agency or
nongovernmental entity desiring assistance under this section must
submit a complete application to the board. The application must
include a description of the purpose for which assistance is
requested, the type and amount of assistance requested and any
other information required by the board.

(ii) The board shall review an application for
assistance and determine whether the applicant is eligible for
assistance under this section and whether the applicant should
receive assistance under this section. In reviewing applications,
the board shall give increased priority to projects:

1. That leverage or match other nonfederal
and/or federal funds which are available for similar purposes;

2. That support and promote hunting, fishing,
and provision for recreation in the form of archery, boating,
hiking, camping, fishing, hunting, running, jogging, biking,
walking, shooting facilities or similar outdoor activities;

3. That contribute to improving the quality
and quantity of surface water and ground water;

4. That contribute to the conservation of
soil, water, and fish and wildlife resources on privately owned
working agricultural lands or forests; and
5. That contribute to achieving the goals and objectives of local, state, regional and national conservation or outdoor recreational plans.

(c) If the board determines that an applicant should receive assistance, then the board shall prepare a recommendation for assistance. A recommendation for assistance shall provide the purpose for which the assistance is to be provided, the type of assistance to be provided, the amount of assistance to be provided and any other information determined necessary by the board. The board shall provide its recommendation for assistance to the Department of Finance and Administration and the department shall use funds from the Mississippi Outdoor Stewardship Trust Fund for the purpose of providing the assistance.

SECTION 3. (1) (a) There is established the Board of Trustees of the Mississippi Outdoor Stewardship Trust Fund, which shall consist of eleven (11) members as follows:

(i) The State Forester, who is an ex-officio nonvoting member;

(ii) The Executive Director of the Mississippi Soil and Water Conservation Commission;

(iii) The Executive Director of the Mississippi Commission on Marine Resources;

(iv) The Executive Director of the Mississippi Department of Wildlife, Fisheries and Parks;

(v) The Commissioner of Agriculture and Commerce;
(vi) Two (2) members appointed by the Governor;

and

(vii) Four (4) members appointed by the Lieutenant Governor.

Two (2) of the members to be appointed by the Lieutenant Governor shall be appointed only after consideration of recommendations for those appointments made by the Speaker of the House of Representatives to the Lieutenant Governor.

The members of the board appointed by the Governor and Lieutenant Governor shall be appointed from the following private sectors: forestry, conservation, agriculture, marine resources, hunting or fishing. Such members shall be and shall remain Mississippi residents during their tenure on the board and shall possess a demonstrated knowledge of and commitment to land conservation and outdoor recreation.

(b) (i) One (1) person initially appointed by the Governor and two (2) persons initially appointed by the Lieutenant Governor shall serve for a term ending June 30, 2024; and (ii) one (1) person initially appointed by the Governor and two (2) persons initially appointed by the Lieutenant Governor shall serve for a term ending June 30, 2025.

After the expiration of the initial terms, all such appointments shall be for terms of four (4) years from the expiration of the previous term.
(c) A majority of the voting members of the board shall constitute a quorum for the conduct of meetings and all actions of the board shall require a majority vote of the voting members of the board.

(d) The board shall annually elect one (1) member to serve as chairman of the board and one (1) member to serve as vice chairman of the board. The vice chairman shall act as chairman in the absence of or upon the disability of the chairman or if there is a vacancy in the office of chairman.

(2) The members of the board appointed by the Governor and Lieutenant Governor shall receive a per diem as provided in Section 25-3-69, plus travel and necessary expenses incidental to the attendance at each meeting of the board, including mileage, as provided in Section 25-3-41.

(3) No member of the board shall use his official position to obtain, or attempt to obtain, pecuniary benefit for himself other than that compensation provided for by law, or to obtain, or attempt to obtain, pecuniary benefit for any relative or any business with which he is associated, as provided in Section 25-4-105.

(4) The Department of Finance and Administration shall provide the office space, staff and other support necessary for the board to perform its duties.

(5) Following the close of each state fiscal year, the board shall submit an annual report of its activities for the preceding
state fiscal year pursuant to Sections 1 through 4 of this act to
the Governor, Lieutenant Governor, Speaker of the House of
Representatives, Chairman of the Ways and Means Committee of the
House of Representatives, Chairman of the Senate Finance
Committee, Chairman of the Appropriations Committee of the House
of Representatives and Chairman of the Appropriations Committee of
the Senate.

SECTION 4. The board shall have all powers necessary to
implement and administer Sections 1 through 3 of this act, and the
board shall promulgate rules and regulations, in accordance with
the Mississippi Administrative Procedures Law, necessary for the
implementation of Sections 1 through 3 of this act.

SECTION 5. Section 27-65-75, Mississippi Code of 1972, is
amended as follows:

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

(1) (a) On or before August 15, 1992, and each succeeding
month thereafter through July 15, 1993, eighteen percent (18%) of
the total sales tax revenue collected during the preceding month
under the provisions of this chapter, except that collected under
the provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on
business activities within a municipal corporation shall be
allocated for distribution to the municipality and paid to the
municipal corporation. Except as otherwise provided in this
paragraph (a), on or before August 15, 1993, and each succeeding month thereafter, eighteen and one-half percent (18-1/2%) of the total sales tax revenue collected during the preceding month under the provisions of this chapter, except that collected under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and 27-65-24, on business activities within a municipal corporation shall be allocated for distribution to the municipality and paid to the municipal corporation. However, in the event the State Auditor issues a certificate of noncompliance pursuant to Section 21-35-31, the Department of Revenue shall withhold ten percent (10%) of the allocations and payments to the municipality that would otherwise be payable to the municipality under this paragraph (a) until such time that the department receives written notice of the cancellation of a certificate of noncompliance from the State Auditor.

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

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

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

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

(c) On or before August 15, 2018, and each succeeding month thereafter until August 14, 2019, two percent (2%) of the total sales tax revenue collected during the preceding month under the provisions of this chapter, except that collected under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and 27-65-24, on business activities within the corporate limits of the City of Jackson, Mississippi, shall be deposited into the Capitol Complex Improvement District Project Fund created in Section 29-5-215. On or before August 15, 2019, and each
succeeding month thereafter until August 14, 2020, four percent (4%) of the total sales tax revenue collected during the preceding month under the provisions of this chapter, except that collected under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and 27-65-24, on business activities within the corporate limits of the City of Jackson, Mississippi, shall be deposited into the Capitol Complex Improvement District Project Fund created in Section 29-5-215. On or before August 15, 2020, and each succeeding month thereafter, six percent (6%) of the total sales tax revenue collected during the preceding month under the provisions of this chapter, except that collected under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and 27-65-24, on business activities within the corporate limits of the City of Jackson, Mississippi, shall be deposited into the Capitol Complex Improvement District Project Fund created in Section 29-5-215.

(d) (i) On or before the fifteenth day of the month that the diversion authorized by this section begins, and each succeeding month thereafter, eighteen and one-half percent (18-1/2%) of the total sales tax revenue collected during the preceding month under the provisions of this chapter, except that collected under the provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on business activities within a redevelopment project area developed under a redevelopment plan adopted under the Tax Increment Financing Act (Section 21-45-1 et seq.) shall be
allocated for distribution to the county in which the project area is located if:

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

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

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

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

(ii) Before any sales tax revenue may be allocated for distribution to a county under this paragraph, the county shall certify to the Department of Revenue that the requirements of this paragraph have been met, the amount of bonded indebtedness that has been incurred by the county for the redevelopment project and the expected date the indebtedness incurred by the county will be satisfied.

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

(2) On or before September 15, 1987, and each succeeding month thereafter, from the revenue collected under this chapter during the preceding month, One Million One Hundred Twenty-five Thousand Dollars ($1,125,000.00) shall be allocated for distribution to municipal corporations as defined under subsection (1) of this section in the proportion that the number of gallons of gasoline and diesel fuel sold by distributors to consumers and retailers in each such municipality during the preceding fiscal year bears to the total gallons of gasoline and diesel fuel sold by distributors to consumers and retailers in municipalities statewide during the preceding fiscal year. The Department of Revenue shall require all distributors of gasoline and diesel fuel to report to the department monthly the total number of gallons of gasoline and diesel fuel sold by them to consumers and retailers in each municipality during the preceding month. The Department of Revenue shall have the authority to promulgate such rules and regulations as is necessary to determine the number of gallons of gasoline and diesel fuel sold by distributors to consumers and retailers in each municipality. In determining the percentage allocation of funds under this subsection for the fiscal year beginning July 1, 1987, and ending June 30, 1988, the Department...
of Revenue may consider gallons of gasoline and diesel fuel sold for a period of less than one (1) fiscal year. For the purposes of this subsection, the term "fiscal year" means the fiscal year beginning July 1 of a year.

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

(4) On or before August 15, 1994, and on or before the fifteenth day of each succeeding month through July 15, 1999, from the proceeds of gasoline, diesel fuel or kerosene taxes as provided in Section 27-5-101(a)(ii)1, Four Million Dollars ($4,000,000.00) shall be deposited in the State Treasury to the credit of a special fund designated as the "State Aid Road Fund," created by Section 65-9-17. On or before August 15, 1999, and on or before the fifteenth day of each succeeding month, from the total amount of the proceeds of gasoline, diesel fuel or kerosene taxes as provided in Section 27-5-101(a)(ii)1, Four Million Dollars ($4,000,000.00) shall be deposited in the State Treasury to the credit of a special fund designated as the "State Aid Road Fund," created by Section 65-9-17.
taxes apportioned by Section 27-5-101(a)(ii)1, Four Million Dollars ($4,000,000.00) or an amount equal to twenty-three and one-fourth percent (23-1/4%) of those funds, whichever is the greater amount, shall be deposited in the State Treasury to the credit of the "State Aid Road Fund," created by Section 65-9-17. Those funds shall be pledged to pay the principal of and interest on state aid road bonds heretofore issued under Sections 19-9-51 through 19-9-77, in lieu of and in substitution for the funds previously allocated to counties under this section. Those funds may not be pledged for the payment of any state aid road bonds issued after April 1, 1981; however, this prohibition against the pledging of any such funds for the payment of bonds shall not apply to any bonds for which intent to issue those bonds has been published for the first time, as provided by law before March 29, 1981. From the amount of taxes paid into the special fund under this subsection and subsection (9) of this section, there shall be first deducted and paid the amount necessary to pay the expenses of the Office of State Aid Road Construction, as authorized by the Legislature for all other general and special fund agencies. The remainder of the fund shall be allocated monthly to the several counties in accordance with the following formula:

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

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

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

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

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

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

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

(7) On or before August 15, 1992, and each succeeding month thereafter through July 15, 2000, two and two hundred sixty-six one-thousandths percent (2.266%) of the total sales tax revenue collected during the preceding month under the provisions of this chapter, except that collected under the provisions of Section 27-65-17(2), shall be deposited by the department into the School Ad Valorem Tax Reduction Fund created under Section 37-61-35. On or before August 15, 2000, and each succeeding month thereafter, two and two hundred sixty-six one-thousandths percent (2.266%) of the total sales tax revenue collected during the preceding month under the provisions of this chapter, except that collected under the provisions of Section 27-65-17(2), shall be deposited into the School Ad Valorem Tax Reduction Fund created under Section 37-61-35 until such time that the total amount deposited into the fund during a fiscal year equals Forty-two Million Dollars ($42,000,000.00). Thereafter, the amounts diverted under this subsection (7) during the fiscal year in excess of Forty-two Million Dollars ($42,000,000.00) shall be deposited into the Education Enhancement Fund created under Section 37-61-33 for appropriation by the Legislature as other education needs and shall not be subject to the percentage appropriation requirements set forth in Section 37-61-33.
(8) On or before August 15, 1992, and each succeeding month thereafter, nine and seventy-three one-thousandths percent (9.073%) of the total sales tax revenue collected during the preceding month under the provisions of this chapter, except that collected under the provisions of Section 27-65-17(2), shall be deposited into the Education Enhancement Fund created under Section 37-61-33.

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

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

(11) Notwithstanding any other provision of this section to the contrary, on or before February 15, 1995, and each succeeding month thereafter, the sales tax revenue collected during the preceding month under the provisions of Section 27-65-17(2) and the corresponding levy in Section 27-65-23 on the rental or lease of private carriers of passengers and light carriers of property as defined in Section 27-51-101 shall be deposited, without diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund established in Section 27-51-105.
(12) Notwithstanding any other provision of this section to the contrary, on or before August 15, 1995, and each succeeding month thereafter, the sales tax revenue collected during the preceding month under the provisions of Section 27-65-17(1) on retail sales of private carriers of passengers and light carriers of property, as defined in Section 27-51-101 and the corresponding levy in Section 27-65-23 on the rental or lease of these vehicles, shall be deposited, after diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund established in Section 27-51-105.

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

(14) On or before August 15, 1998, and each succeeding month thereafter through July 15, 2005, that portion of the avails of the tax imposed in Section 27-65-23 that is derived from sales by cotton compresses or cotton warehouses and that would otherwise be paid into the General Fund shall be deposited in an amount not to exceed Two Million Dollars ($2,000,000.00) into the special fund created under Section 69-37-39. On or before August 15, 2007, and each succeeding month thereafter through July 15, 2010, that
portion of the avails of the tax imposed in Section 27-65-23 that is derived from sales by cotton compresses or cotton warehouses and that would otherwise be paid into the General Fund shall be deposited in an amount not to exceed Two Million Dollars ($2,000,000.00) into the special fund created under Section 69-37-39 until all debts or other obligations incurred by the Certified Cotton Growers Organization under the Mississippi Boll Weevil Management Act before January 1, 2007, are satisfied in full. On or before August 15, 2010, and each succeeding month thereafter through July 15, 2011, fifty percent (50%) of that portion of the avails of the tax imposed in Section 27-65-23 that is derived from sales by cotton compresses or cotton warehouses and that would otherwise be paid into the General Fund shall be deposited into the special fund created under Section 69-37-39 until such time that the total amount deposited into the fund during a fiscal year equals One Million Dollars ($1,000,000.00). On or before August 15, 2011, and each succeeding month thereafter, that portion of the avails of the tax imposed in Section 27-65-23 that is derived from sales by cotton compresses or cotton warehouses and that would otherwise be paid into the General Fund shall be deposited into the special fund created under Section 69-37-39 until such time that the total amount deposited into the fund during a fiscal year equals One Million Dollars ($1,000,000.00).
(15) Notwithstanding any other provision of this section to the contrary, on or before September 15, 2000, and each succeeding month thereafter, the sales tax revenue collected during the preceding month under the provisions of Section 27-65-19(1)(d)(i)2, and 27-65-19(1)(d)(i)3 shall be deposited, without diversion, into the Telecommunications Ad Valorem Tax Reduction Fund established in Section 27-38-7.

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

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

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

(18) [Repealed]

(19) (a) On or before August 15, 2005, and each succeeding month thereafter, the sales tax revenue collected during the preceding month under the provisions of this chapter on the gross proceeds of sales of a business enterprise located within a redevelopment project area under the provisions of Sections 57-91-1 through 57-91-11, and the revenue collected on the gross proceeds of sales from sales made to a business enterprise located in a redevelopment project area under the provisions of Sections 57-91-1 through 57-91-11 (provided that such sales made to a business enterprise are made on the premises of the business enterprise), shall, except as otherwise provided in this subsection (19), be deposited, after all diversions, into the Redevelopment Project Incentive Fund as created in Section 57-91-9.

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

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

(ii) For the seventh year in which such payments are made to a developer from the Redevelopment Project Incentive Fund, eighty percent (80%) of the diversion shall be deposited into the fund;

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

(iv) For the ninth year in which such payments are made to a developer from the Redevelopment Project Incentive Fund, sixty percent (60%) of the diversion shall be deposited into the fund; and
(v) For the tenth year in which such payments are made to a developer from the Redevelopment Project Incentive Fund, fifty percent (50%) of the funds shall be deposited into the fund.

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

(21) (a) On or before April 15, 2007, and each succeeding month thereafter through June 15, 2013, One Hundred Fifty Thousand Dollars ($150,000.00) of the sales tax revenue collected during the preceding month under the provisions of this chapter shall be deposited into the MMEIA Tax Incentive Fund created in Section 57-101-3.

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

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

(23) (a) On or before August 15, 2019, and each month thereafter through July 15, 2020, one percent (1%) of the total sales tax revenue collected during the preceding month from restaurants and hotels shall be allocated for distribution to the Mississippi Development Authority Tourism Advertising Fund established under Section 57-1-64, to be used exclusively for the purpose stated therein. On or before August 15, 2020, and each month thereafter through July 15, 2021, two percent (2%) of the total sales tax revenue collected during the preceding month from restaurants and hotels shall be allocated for distribution to the Mississippi Development Authority Tourism Advertising Fund established under Section 57-1-64, to be used exclusively for the purpose stated therein. On or before August 15, 2021, and each month thereafter, three percent (3%) of the total sales tax revenue collected during the preceding month from restaurants and hotels shall be allocated for distribution to the Mississippi Development Authority Tourism Advertising Fund established under Section 57-1-64, to be used exclusively for the purpose stated therein. The revenue diverted pursuant to this subsection shall not be available for expenditure until February 1, 2020.
(b) The Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER) must provide an annual report to the Legislature indicating the amount of funds deposited into the Mississippi Development Authority Tourism Advertising Fund established under Section 57-1-64, and a detailed record of how the funds are spent.

(24) On or before August 15, 2021, and each succeeding month thereafter through July 15, 2022, Eight Hundred Thirty-three Thousand Three Hundred Thirty-three Dollars and Thirty-four Cents ($833,333.34) of the total sales tax revenue collected during the preceding month under the provisions of this chapter from businesses with the North American Industry Classification System Code of 451110 shall be deposited into the Mississippi Outdoor Stewardship Trust Fund created in Section 2 of this act. On or before August 15, 2022, and each succeeding month thereafter through July 15, 2023, One Million Dollars ($1,000,000.00) of the total sales tax revenue collected during the preceding month under the provisions of this chapter from businesses with the North American Industry Classification System Code of 451110 shall be deposited into the Mississippi Outdoor Stewardship Trust Fund created in Section 2 of this act. On or before August 15, 2023, and each succeeding month thereafter, One Million Two Hundred Fifty Thousand Dollars ($1,250,000.00) of the total sales tax revenue collected during the preceding month under the provisions of this chapter from businesses with the North American Industry Classification System Code of 451110 shall be deposited into the Mississippi Outdoor Stewardship Trust Fund created in Section 2 of this act.
Classification System Code of 451110 shall be deposited into the Mississippi Outdoor Stewardship Trust Fund created in Section 2 of this act.

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

(26) (a) It shall be the duty of the municipal officials of any municipality that expands its limits, or of any community that incorporates as a municipality, to notify the commissioner of that action thirty (30) days before the effective date. Failure to so notify the commissioner shall cause the municipality to forfeit the revenue that it would have been entitled to receive during this period of time when the commissioner had no knowledge of the action.

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

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

SECTION 6. This act shall take effect and be in force from
and after July 1, 2021.