MISSISSIPPI LEGISLATURE

REGULAR SESSION 2022

By: Senator(s) Hopson

To: Appropriations

SENATE BILL NO. 2781
(As Sent to Governor)

1 AN ACT TO AMEND SECTION 29, CHAPTER 102, LAWS OF 2021, TO
2 REVISE THE APPROPRIATION TO THE DEPARTMENT OF FINANCE AND
3 ADMINISTRATION FOR FISCAL YEAR 2022 TO CLARIFY AND CORRECT NAMES
4 AND PURPOSES OF VARIOUS PROJECTS FUNDED FROM THE CAPITAL EXPENSE
5 FUND; TO AMEND SECTION 20, CHAPTER 100, LAWS OF 2021, TO REVISE
6 THE APPROPRIATION TO THE MISSISSIPPI DEVELOPMENT AUTHORITY FOR
7 FISCAL YEAR 2022 TO CLARIFY THE NAME OF A RECIPIENT OF FUNDS FROM
8 THE GULF COAST RESTORATION FUND; TO AMEND SECTION 11, CHAPTER 82,
9 LAWS OF 2021, TO REVISE THE APPROPRIATION TO THE MISSISSIPPI
10 NATIONAL GUARD FOR FISCAL YEAR 2022 TO AUTHORIZE THE ADJUTANT
11 GENERAL TO TRANSFER CAPITAL EXPENSE FUNDS WITHIN THE MILITARY
12 DEPARTMENT TO FACILITATE FEDERAL GRANT MATCHING REQUIREMENTS; TO
13 AMEND SECTION 2, CHAPTER 51, LAWS OF 2021, TO REVISE THE
14 APPROPRIATION TO THE STATE DEPARTMENT OF AGRICULTURE AND COMMERCE
15 FOR FISCAL YEAR 2022 TO CORRECT THE NAME OF AN EVENT FOR WHICH THE
16 DEPARTMENT MAY PROVIDE FINANCIAL SUPPORT; TO AMEND SECTION 8,
17 CHAPTER 46, LAWS OF 2021, TO REVISE THE APPROPRIATION TO THE STATE
18 TREASURER'S OFFICE FOR FISCAL YEAR 2022 TO CHANGE THE AMOUNT THAT
19 IS AVAILABLE IN THE SUPPORT PROGRAMS BUDGET; TO AMEND SECTION
20 45-1-19, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT ACCRUED
21 PERSONAL, MEDICAL AND COMPENSATORY LEAVE BALANCES EARNED BY
22 EMPLOYEES OF THE CAPITOL POLICE SHALL BE TRANSFERRED FROM THE
23 DEPARTMENT OF FINANCE AND ADMINISTRATION TO THE DEPARTMENT OF
24 PUBLIC SAFETY; TO AMEND SECTION 25, CHAPTER 101, LAWS OF 2021, TO
25 REVISE THE APPROPRIATION TO THE MISSISSIPPI DEPARTMENT OF
26 TRANSPORTATION FOR FISCAL YEAR 2022 TO REMOVE CERTAIN HIGHWAYS
27 DESIGNATED FOR GENERAL IMPROVEMENTS, WIDENING AND/OR OVERLAY; TO
28 AMEND SECTION 4, CHAPTER 87, LAWS OF 2021, TO REVISE THE FISCAL
29 YEAR 2022 APPROPRIATION TO THE DEPARTMENT OF MENTAL HEALTH TO
30 AUTHORIZE THE DEPARTMENT TO GRANT TEMPORARY COVID-19 ADJUSTMENTS
31 TO THE COMPENSATION FOR CERTAIN EMPLOYEES FOR FISCAL YEAR 2022; TO
32 AMEND SECTION 71-5-355, MISSISSIPPI CODE OF 1972, TO DESIGNATE
33 DECEMBER 31 AS THE DATE FOR CALCULATING THE EXPOSURE CRITERION FOR
34 CALENDAR YEARS 2020 AND 2021; AND FOR RELATED PURPOSES.
BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

SECTION 1. Section 29, Chapter 102, Laws of 2021, appropriation to the Department of Finance and Administration, is amended as follows:

Section 29. Of the funds appropriated under the provisions of Section 2, Ninety-seven Million Five Hundred Sixty-eight Thousand Eight Hundred Dollars ($97,568,800.00) or so much thereof, shall be derived out of any money in the State Treasury to the credit of the Capital Expense Fund, as created in Section 27-103-303, Mississippi Code of 1972, and allocated in a manner as determined by the Treasurer. These funds are provided for such purposes as follows:

(a) To assist the **Office of the District Attorney** in the 12th Circuit Court District in paying the costs associated with the 12th Circuit Community Service Inmate Program. $125,000.00

(b) To assist the City of Heidelberg in paying the costs associated with repairs to Magnolia Street and East Poplar Street. $100,000.00

(c) To assist Marshall County in paying the costs associated with improvements to Barringer Road. $1,200,000.00

(d) To assist the City of Byram in paying the costs associated with Flood Control Project. $400,000.00

(e) To assist Hinds County in paying the costs associated with the District Attorney's Office. $150,000.00
(f) To assist the ** Lee County 4th District
Community Development Group, a nonprofit corporation, in paying
the costs associated with the construction/improvements to its
Community Center........................................$ 300,000.00

(g) To assist the Windows of Amory, a nonprofit
corporation, for expenses related to improvements and operations
of the First Christian Church in Amory, Mississippi, known as "The
Windows".........................................................$ 200,000.00

(h) To assist the City of Hazlehurst in paying the
costs associated with Reflective Signs..................$ 75,000.00

(i) Funding is provided to Rankin County for the
purpose of advancing implementation of its comprehensive
stormwater management program, including, but not limited to,
activities in connection with Section 51-29-1 et seq., Mississippi
Code of 1972, and for related purposes.....................$ 2,000,000.00

(j) To assist the City of Winona in paying the costs
associated with the construction and replacement of historic clock
tower.............................................................$ 100,000.00

(k) To assist the Town of Leakesville in paying the
costs associated with infrastructure upgrades.......$ 500,000.00

(l) To assist the Jackson County Economic Development
Foundation for infrastructure Upgrades.............$ 500,000.00

(m) To assist the Town of Sumrall in paying the costs
associated with Phase II of Sportsplex.............$ 600,000.00
(n) To assist Rankin County in paying the costs associated with improvements to Andrew Chapel Road.................................$ 1,000,000.00
(o) To assist the City of Brandon in paying the costs associated with its downtown revitalization project........................……………………………………$ 1,250,000.00
(p) To assist the Pearl River Valley Water Supply District in paying the costs associated with Dredging by deposit into the Ross Barnett Reservoir Dredging Fund......$ 500,000.00
(q) To assist Rankin County in paying the costs associated with improvements to Gunter Road........$ 750,000.00
(r) To assist the City of Picayune in paying the costs associated with construction of a new police station **.................................................................$ 500,000.00
(s) To assist the City of Vicksburg in paying the costs associated with the Levee Street Road Truck Route.........................................................$ 5,000,000.00
(t) To assist Hinds Community College in paying the costs associated with the Maritime Center.............$ 1,000,000.00
(u) To assist the Warren County Port Commission in paying the costs associated with conducting a port study...........................................................................$ 325,000.00
(v) To assist the Mississippi State University in paying the costs associated with construction/improvements of Kinesiology Building.................................$ 5,000,000.00
(w) To assist the City of Marks in paying the costs associated with renovations to the City Hall........$ 300,000.00
(x) To assist the Perry County in paying the costs associated with extension of natural gas line.......$ 1,000,000.00
(y) To assist Leflore County in paying the costs associated with the construction of an Emmett Till Monument.................................$ 150,000.00
(z) To assist the City of Pearl in paying the costs associated with Intermodal Connector................$ 2,000,000.00
(aa) To assist the City of Forest in paying the costs associated with paving and infrastructure........$ 300,000.00
(bb) To assist Newton County in paying the costs associated with the paving of entrance into Mississippi State Veterans Cemetery............................................$ 150,000.00
(cc) To assist the City of Hernando in paying the costs associated with * * * a traffic light at the intersection of Highway 51 and Oak Grove Road.................................$ 250,000.00
(dd) To assist Sandcreek Wastewater Authority in paying the costs associated with the construction of a new wastewater facility in Northeast Mississippi...............$ 1,000,000.00
(ee) To assist Lee County in paying the costs associated with land acquisition for the Richmond Volunteer Fire Department any remaining funds may be used for facility and ground improvements.................................$ 50,000.00
(ff) To assist the City of Madison in paying the costs associated with construction of a road to Madison City Centre.................................$  500,000.00

(gg) To assist the City of Southaven in paying the costs associated with repairs to its streets.........$  350,000.00

(hh) To assist the City of Farmington in paying the costs associated with police station upgrades.......$  150,000.00

(ii) To assist the City of Purvis in paying the costs associated with the construction of a new city hall.........................................................$  700,000.00

(jj) To assist the City of Greenville in paying the costs associated with downtown park improvements....$  500,000.00

(kk) To assist the University of Southern Mississippi - Ocean Enterprise.........................................................$ 2,500,000.00

(ll) To assist Chickasaw County in paying the costs associated with renovations to the Houston courthouse......................................................$  350,000.00

(mm) To assist Lauderdale County in paying the costs associated with reconstruction of the Long Creek Reservoir Dam...............................................................$  300,000.00

(nn) To assist the City of Rolling Fork in paying the costs associated with Civic and Event Center improvements.........................................................$  200,000.00

(oo) To assist the Yazoo County in paying the costs associated with the Health Department......................$  100,000.00
(pp) To assist the City of Pass Christian in paying the
costs associated with the Pass Christian Downtown Redevelopment
Initiative..............................................$ 500,000.00
(qq) To assist the City of Holly Springs in paying the
costs associated with the repair of Cuba Street and Hill
Street..........................................................$ 600,000.00
(rr) To assist the City of Magnolia in paying the costs
associated with infrastructure upgrades and renovations to the
community center.............................................$ 250,000.00
(ss) To assist the Department of Finance and
Administration in paying the costs associated with the LeFleur's
Bluff Master Plan.............................................$ 100,000.00
(tt) To assist the Town of Lula, Mississippi, in paying
costs associated with park improvements..................$ 75,000.00
(uu) To assist in paying costs associated with the
purchase of a fire truck for the Cairo Volunteer Fire Department
in Prentiss County, Mississippi.........................$ 100,000.00
(vv) To assist the Town of Centreville,
Mississippi, * * * for the reimbursement of the procurement and
installation of a generator in fiscal years
2021 and 2022....................................................$ 25,000.00
(ww) To assist the City of Scooba, Mississippi, in
paying costs associated with making improvements to sports and
athletic fields and related facilities in the
City of Scooba.....................................................$ 50,000.00
(xx) To assist the Nanih Waiya Water Association in paying costs associated with painting the association's water tank..................$ 50,000.00

(yy) To assist in paying costs associated with acquisition of a digital hand-printing machine for the Neshoba County Sheriff's Department..................$ 30,000.00

(zz) To assist in paying costs associated with construction, furnishing and equipping of the Tibbee Development Club, Inc., community center in West Point, Mississippi..................$ 50,000.00

(aaa) To assist the Town of Mathiston, Mississippi, in paying costs associated with construction, repair, renovation, upgrades and improvements to the town's baseball park and related facilities............................... $ 50,000.00

(bbb) To assist the VFW Post 3806 in paying costs associated with the repair and renovation of the VFW Post 3806 building in the Town of Eupora, Mississippi...........$ 25,000.00

ccc) To assist the Benton County Board of Supervisors in paying costs associated with upgrades and improvements to Veterans Park in the Town of Ashland, Mississippi.................................$ 50,000.00

(ddd) To assist the City of McComb, Mississippi, in paying costs associated with the purchase of a fire truck..................................................$ 250,000.00
To be deposited into the Ross Barnett Reservoir Dredging Fund: $200,000.00

To assist the City of Ellisville, Mississippi, in paying costs associated with the purchase of a fire truck: $150,000.00

To assist the Town of Blue Mountain, Mississippi, in paying costs associated with the purchase of equipment for the town's fire department: $75,000.00

To assist the Town of Walnut, Mississippi, in paying costs associated with the purchase of equipment for the town's fire department: $75,000.00

To assist the Town of Dumas, Mississippi, in paying costs associated with the purchase of equipment for the town's fire department: $50,000.00

To assist the Town of Falkner, Mississippi, in paying costs associated with the purchase of equipment for the town's fire department: $75,000.00

To assist in paying costs associated with the purchase of equipment for the Gravestown Volunteer Fire Department in Tippah County, Mississippi: $25,000.00

To assist in paying costs associated with the purchase of equipment for the Mitchell Volunteer Fire Department in Tippah County, Mississippi: $25,000.00
To assist in paying costs associated with the
purchase of equipment for the Spout Springs Volunteer Fire
Department in Tippah County, Mississippi............$ 25,000.00

To assist in paying costs associated with the
purchase of equipment for the Three Forks Volunteer Fire
Department in Tippah County, Mississippi............$ 25,000.00

To assist in paying costs associated with the
purchase of equipment for the Dry Creek Volunteer Fire Department
in Tippah County, Mississippi.......................$ 25,000.00

To assist Ripley Main Street Association in
paying costs associated with various projects.......$ 50,000.00

To assist the Ripley Arts Council in paying costs
associated with repair and renovation of and upgrades and
improvements to the Dixie Theater in the
City of Ripley.............................................$ 25,000.00

To assist in paying costs associated with the
purchase of a fire truck for the Wheeler Volunteer Fire Department
in Prentiss County, Mississippi.....................$ 100,000.00

To assist in paying costs associated with repair
and renovation of and upgrades and improvements to Mississippi
Craft Center.............................................$ 100,000.00

To provide funds for the GRAMMY® Museum
Mississippi for use as matching funds for infrastructure and
infrastructure related purposes and other
purposes...................................................$ 2,500,000.00
(uuu) To assist the Town of Edwards, Mississippi, in paying costs associated with the repair and renovation of and upgrades to buildings and facilities for the * * * West Hinds Volunteer Fire Department.........................$ 100,000.00

(vvv) To assist in paying costs associated with repair, upkeep and maintenance of streets in the Town of Sardis..............................................$ 150,000.00

(www) To assist in paying costs associated with repair, upkeep and maintenance of streets in the Town of Como..................................................$ 150,000.00

(xxx) To the Mississippi Department of Education for use in the Emergency Assistance for Non-Public Schools (EANS) Program.................................................$ 1,000,000.00

(yyy) To assist the City of Jackson with capital improvements at the JH Fewell Water Treatment Plant for corrosion control, plant generator and filter replacement.....$ 3,000,000.00

(zzz) To assist Kipling Water Association for a running water line * * * to provide adequate drinking water services to * * * the presently unserved community on Fatty Leggett Road outside of Daleville, Mississippi.........................$ 300,000.00

(aaaa) To assist the Fannie Lou Hamer Cancer Center in Ruleville, Mississippi.................................................$ 1,500,000.00

(bbbb) For the paving of sidewalks on beaches in Ocean Springs, Mississippi.................................................$ 1,000,000.00
(cccc) For the maintenance of facilities at Long Beach High School.$ 500,000.00
(dddd) For maintenance and repair of the Mary C. O'Keefe Cultural Center in Ocean Springs, Mississippi.$ 500,000.00
(eeee) For improvements and development of Town Commons in Gautier, Mississippi.$ 1,000,000.00
(ffff) To assist the Department of Finance and Administration with the purchase of the real property and any improvement thereon, located on Greymont Street in the City of Jackson, Mississippi, as authorized by Chapter 405, Laws of 2018, demolition of buildings and other structures on such property, necessary services, and construction of additional facilities on such property ** as determined by the Department of Finance and Administration and for purchasing other personal property as allowed by statute.$10,200,000.00
(gggg) To assist the Brewer Community Association, Inc., for expenses related to the improvement and operation of the community center in Brewer, Mississippi.$ 100,000.00
(hhhh) To assist the Department of Wildlife, Fisheries and Parks in paying the costs associated with park enhancements.$ 3,500,000.00
(iiii) To assist George County and/or MDOT with the removal of the J-turn at the intersection of U.S. Highway 98 and...
Old Highway 63 in George County and to * ** install a traffic light in its place...............................$ 400,000.00

(jjjj) For repaving of the Jones County Industrial Park..............................................$ 913,800.00

(kkkk) To assist the Department of Finance and Administration in paying the costs associated with the following:

(1) Space optimization......................$ 1,500,000.00
(2) Capitol Site...............................$ 3,000,000.00
(3) Ladner Building renovation...........$ 250,000.00
(4) Statewide Critical.......................$ 5,000,000.00
(5) War Memorial............................$ 5,000,000.00
(6) Capitol Complex.........................$ 2,000,000.00
(7) Mississippi Military Department.................................................................$ 5,000,000.00
(8) Department of Health...................$ 6,000,000.00
(9) Mississippi School for Blind & Deaf.................................................................$ 1,000,000.00
(10) Department of Health - Local Government and Rural Water.........................................................$ 3,200,000.00
(11) Mississippi School for the Arts.................................................................$ 1,000,000.00
(12) Mississippi School for Math and Science.................................................................$ 1,000,000.00

(llll) To assist with the purchase of a fire truck for the Madison County Board of Supervisors * **. As a condition of
receiving these funds, the fire truck shall be housed in a
facility to be constructed within two (2) miles of the Amazon
Fulfillment Center building on the Madison County * * * Mega Site
situated on Sections 28, 29, and 33, T9N-R2E, Madison County,
Mississippi, and provide service for the Madison County Mega Site
and the surrounding community.........................$ 750,000.00
       (mmmm) To assist the City of Canton for flood control
projects..........................................................$ 250,000.00
       (nnnn) To assist Issaquena County Board of Supervisors
with road improvements and maintenance...............$ 150,000.00

SECTION 2. Section 20, Chapter 100, Laws of 2021,
appropriation to the Mississippi Development Authority, is amended
as follows:

       Section 20. Of the funds appropriated under the provisions
of Section 2, Fifty-two Million Seven Hundred Ninety-three
Thousand Dollars ($52,793,000.00), or so much thereof, shall be
derived out of any money in the State Treasury to the credit of
the Gulf Coast Restoration Fund, as created in Section 57-119-1,
Mississippi Code of 1972. These funds are provided for projects
as outlined in Section 57-119-9, Mississippi Code of 1972, for
assistance to local units of government, nongovernmental
organizations, institutions of higher learning, community
colleges, ports, airports, public-private partnerships, private
for-profit entities, private nonprofit entities and local economic
development entities. These funds will be reappropriated each
year until the project is completed.

Of the funds appropriated in this section the following sums
are provided for projects:

(a) To assist the Mississippi State University Research
and Technology Corporation with the design and construction of the
Mississippi Cyber Center...............................$ 13,500,000.00.

(b) To assist the University of Southern Mississippi
Ocean Enterprise........................................$ 4,500,000.00.

(c) To assist the Stone County Board of Supervisors
with the Piney Wood Pellet Mill road, rail and
bypass..........................................................$ 2,500,000.00.

(d) To assist the Gulfport Redevelopment Commission for
Phase I of a planned 3-phase project of downtown redevelopment to
be used on a public use project so as to leverage public and
private investment...............................$ 2,500,000.00.

(e) To assist the City of Ocean Springs and the OHOS
Development LLC with a Public/Private
Development............................................$ 6,000,000.00.

(f) To assist the Pascagoula Redevelopment with
downtown revitalization project......................$ 3,000,000.00.

(g) To assist Long Beach High School with the Long
Beach High School Career and Technical Education
Center.......................................................$ 2,500,000.00.
(h) To assist the City of Diamondhead with the Town Center District - Commercial District Project.....$ 2,000,000.00.

(i) To assist Stone County School District with the Stone County High School Career and Technical Education Center.................................................$ 3,200,000.00.

(j) To assist Hancock County Port and Harbor Assault Landing Strip.................................................$ 2,500,000.00.

(k) To assist the City of Gulfport with flood control and/or drainage for the Forest Heights Project.................................................................$ 2,100,000.00.

(l) To assist the City of Moss Point with the Interstate 10 Frontage Roads, North and South.................................................................$ 2,000,000.00.

(m) To assist the City of Picayune with the Friendship Park Revitalization Project.................................$ 1,900,000.00.

(n) To assist Pearl River Community College (PRCC) Aviation Aerospace Academy.................................$ 1,900,000.00.

(o) To assist the City of Bay St. Louis with the Court Street Parking facility, expansion and improvements.................................$ 1,000,000.00.

(p) To assist the Walter Anderson Museum with Phase 3 and Phase 4.................................................................$ 636,000.00.

(q) To assist the City of Lucedale with Ventura Drive Improvements.................................................................$ 577,000.00.
(r) To assist George County with the Scott Road Project, widening and infrastructure...............$ 480,000.00.

SECTION 3. Section 11, Chapter 82, Laws of 2021, appropriation to the Mississippi National Guard, is amended as follows:

Section 11. The Adjutant General of Mississippi is hereby authorized to transfer any part of appropriated funds, including general funds and capital expense funds, to special funds, within the Mississippi Military Department, to facilitate federal grant matching requirements. Prior written notification of transfer shall be provided to the Legislative Budget Office and the Department of Finance and Administration.

SECTION 4. Section 2, Chapter 51, Laws of 2021, appropriation to the State Department of Agriculture and Commerce, is amended as follows:

Section 2. The following sums, or so much thereof as may be necessary, are appropriated out of any money in the State General Fund, not otherwise appropriated, to the State Department of Agriculture and Commerce as follows:

(a) For the support of annual roundup shows for junior exhibitors of junior steers, junior breeding cattle, beef cattle, dairy cattle, hogs, sheep and goats, for the fiscal year beginning July 1, 2021, and ending June 30, 2022...............$ 54,066.00.

(b) To supplement the funds paid by the State Department of Agriculture and Commerce for livestock premiums at
the State Fair, all livestock premiums to be paid on the American
system of judging (1st, 2nd, 3rd, 4th, etc.) on all classes
entered in the senior division for the fiscal year beginning July
1, 2021, and ending June 30, 2022....................$  18,565.00.
(c) For the county livestock shows in offering and
paying prizes or awards to competitors in the approved county
livestock shows of Mississippi, for the fiscal year beginning July
1, 2021, and ending June 30, 2022....................$  12,644.00.
Provided, however, that of the amount herein appropriated in
paragraph (c), not more than One Thousand Dollars ($1,000.00)
shall be expended or used in any one (1) county of the state
during each fiscal year. Provided, further, that none of the
monies herein appropriated in paragraph (c) shall be used in
offering or paying prizes or awards for any livestock show that is
not held where there are adequate barns, pens and other facilities
available for such a show.
Provided, further, in paragraph (c) that the management of
such shows shall be in the hands of a county livestock
association, and such association shall guarantee a minimum amount
of Five Hundred Dollars ($500.00) to be used in the paying of
prizes, premiums or awards, and after said county show has been
held and premiums paid, fifty percent (50%) of the amount, not
exceeding One Thousand Dollars ($1,000.00), shall be paid upon
requisition to the State Department of Agriculture and Commerce.
Provided, further, in paragraph (c) that in any county which has two (2) shows with proper facilities, and a contiguous county has no such fair and desires to participate in a fair to be held in an adjoining county, each of the two (2) fairs in one (1) county may receive an equal proportion of the funds hereby appropriated, provided, both shows shall not receive an aggregate sum of more than One Thousand Dollars ($1,000.00).

(d) For the purpose of offering awards and prizes to competitors in the five (5) district livestock shows, for the fiscal year beginning July 1, 2021, and ending June 30, 2022.................................................$ 54,585.00.

(e) For the purpose of offering awards and prizes to competitors in the five (5) state dairy shows as provided in Section 69-5-101 et seq., Mississippi Code of 1972, for the fiscal year beginning July 1, 2021, and ending June 30, 2022.................................................$ 7,066.00.

Provided, further, that no part of the money herein appropriated under the provisions of paragraphs (d) and (e) shall be used for any other purpose than to pay premium awards at said shows and state shows and expositions receiving legislative appropriation shall not conflict in dates in order that livestock exhibitors may make the circuit of shows. Provided, further, that none of the above-mentioned funds shall be paid to any district shows unless shows are held prior to roundup.
Not less than seventy-five percent (75%) of the funds herein appropriated under the provisions of paragraphs (d) and (e) shall be used in awarding prizes or premiums to 4-H Club members and Smith-Hughes School members and other boys and girls having entries in said shows.

All funds herein appropriated under the provisions of paragraphs (d) and (e) for the five (5) district livestock shows and the five (5) fall state dairy shows shall be distributed in such manner that the livestock exhibitors will each draw equal premium awards for comparable grades and placings at each of the said five (5) district spring shows and the five (5) fall state shows. The management of each district spring show and each state fall show shall submit to the State Department of Agriculture and Commerce, within fifteen (15) days after the close of each said show, a full report on the number of exhibitors at each said show, with the grades and placings of the different classes of livestock exhibited.

The State Commissioner of Agriculture and Commerce, together with a committee of three (3) to be named by the President of the Mississippi Livestock Council from that organization, shall summarize and prepare a unified list of awards for like classes in all spring district livestock shows and fall state dairy shows receiving state premium money, as authorized in paragraphs (d) and (e). The State Commissioner of Agriculture and Commerce shall approve and present a requisition to the State Fiscal Officer for
the payment of the amount of funds in paragraphs (d) and (e) due each show and said State Fiscal Officer shall issue his warrant thereon, and it shall be paid by the State Treasurer.

Provided, however, as a condition of expenditure of the funds appropriated in paragraphs (d) and (e), that the board of directors of any district livestock show may, in its discretion, choose to hold its show in the fall instead of the spring. If district shows are held in both spring and fall, then all funds herein appropriated for the five (5) district livestock shows shall be distributed in such a manner that the spring livestock exhibitors will each draw equal premium awards for comparable grades and placings at each district spring show, and the fall livestock exhibitors will each draw equal premium awards for comparable grades and placings at each district fall show.

(f) For promotion and expenses of the winners of the Mississippi High School Rodeo for attending the national finals, for the fiscal year beginning July 1, 2021, and ending June 30, 2022..................$ 11,884.00.

(g) For the support of the Southern Cutting Futurity Championship, for the fiscal year beginning July 1, 2021, and ending June 30, 2022.................................$ 42,730.00.

SECTION 5. Section 8, Chapter 46, Laws of 2021, appropriation to the State Treasurer's office, is amended as follows:
Section 8. Of the funds appropriated to the State Treasury under the provisions of Section 1, the following amounts shall be available for expenditure in the following program budgets:

(a) Mississippi Prepaid Affordable College Tuition program.................................$ 1,854,655.00.

(b) Mississippi Affordable College Savings program..............................................$ 177,860.00.

(c) Treasury Office - Support programs..............................................................$ ** 3,681,196.00.

Further, no funds to the credit of the Mississippi Prepaid Affordable College Tuition Administrative Fund shall be expended for purposes related to any program other than the Mississippi Prepaid Affordable College Tuition program.

SECTION 6. Section 45-1-19, Mississippi Code of 1972, is amended as follows:

45-1-19. (1) The Department of Public Safety, through the Office of Capitol Police, shall have jurisdiction relative to the enforcement of all laws of the State of Mississippi on the properties, from curb to curb, including adjoining streets, sidewalks and leased parking lots within the Capitol Complex, set forth in Section 29-5-2, the Court of Appeals Building, the Mississippi Department of Transportation Building and the Public Employees' Retirement System Building, and any property purchased, constructed or otherwise acquired by the State of Mississippi for conducting state business and not specifically under the
supervision and care by any other state entity, but which is
reasonably assumed the Department of Public Safety would be
responsible for such. The Department of Public Safety shall,
through any person or persons appointed by the commissioner, make
arrests for any violation of any law of the State of Mississippi
on the grounds of or within those properties. The Department of
Public Safety shall, in addition, enforce the provisions of this
section and Sections 29-5-57 through 29-5-67, 29-5-73 through
29-5-75, and 29-5-81 through 29-5-95, and prescribe such rules and
regulations as are necessary therefor. The powers and duties
related to the administration of Sections 29-5-57 through 29-5-67,
29-5-73 through 29-5-75, and 29-5-81 through 29-5-95 shall remain
with the Department of Finance and Administration.

(2) Subject to the approval of the Board of Trustees of
State Institutions of Higher Learning, the Board of Trustees and
the Department of Public Safety shall be authorized to enter into
a contract for the Department of Public Safety to supply the
security personnel with jurisdiction to enforce all laws of the
State of Mississippi on the property of the Board of Trustees
located at the corner of Ridgewood Road and Lakeland Drive in the
City of Jackson.

(3) The Department of Public Safety and the Department of
Agriculture are authorized to enter into a contract for the
Department of Public Safety to have jurisdiction and enforce all
laws of the State of Mississippi on the property of the Department
of Agriculture located at 121 North Jefferson Street and the new Farmers Market Building located at the corner of High and Jefferson Streets in the City of Jackson, Hinds County, Mississippi. It is the intent of the Legislature that the Department of Public Safety will not post any security personnel at such buildings, but will provide regular vehicle patrols and responses to security system alarms.

(4) The Department of Public Safety and the Mississippi Fair Commission are authorized to enter into a contract for the Department of Public Safety to have jurisdiction and enforce all laws of the State of Mississippi on the property of the Mississippi Fair Commission known as the "Mississippi State Fairgrounds Complex" and any and all of its outlying buildings and property. The Department of Public Safety and the Mississippi Fair Commission are authorized to enter into a contract for the Department of Public Safety to supply the security personnel to the Mississippi Fair Commission with jurisdiction to enforce all laws of the State of Mississippi on this property and any and all buildings on this property.

(5) The Department of Public Safety and the Department of Revenue are authorized to enter into a contract for the Department of Public Safety to supply the security personnel with jurisdiction to enforce all laws of the State of Mississippi at the Alcoholic Beverage Control facility and the Department of Revenue main office.
(6) The Department of Public Safety shall have jurisdiction relative to the enforcement of all laws of the State of Mississippi within the boundaries of the Capitol Complex Improvement District created in Section 29-5-203. The Department of Public Safety shall, through any person or persons appointed by the Department of Public Safety, make arrests for any violation of any law of the State of Mississippi which occurs within the boundaries of the district. The jurisdiction of the Department of Public Safety under this subsection (6) shall be concurrent with the jurisdiction of the City of Jackson, Mississippi, and that of Hinds County, Mississippi. At any time and/or during any event necessitating the coordination of and/or utilization at multiple jurisdictions, the Department of Public Safety shall be the lead agency when the event occurs on property as defined herein. The jurisdiction and authority of the Department of Public Safety under this subsection (6) shall be in addition to any other jurisdiction and authority provided to the department under this section or any other law.

(7) The Department of Public Safety is authorized to enter into a contract with any county for the county to take custody of the misdemeanor offenders arrested under the authority granted under this section.

(8) All accrued personal leave earned pursuant to Section 25-3-93, accrued major medical leave earned pursuant to Section 25-3-95, accrued state compensatory leave earned pursuant to
SECTION 25-3-92, and compensatory leave earned pursuant to the
Fair Labor Standards Act (FLSA) shall transfer from the Department
of Finance and Administration to the Department of Public Safety
for all employees transferred under this section.

SECTION 7. Section 25, Chapter 101, Laws of 2021,
appropriation to the Mississippi Department of Transportation, is
amended as follows:

Section 25. It is the intention of the Legislature to
provide general improvements, widening and/or overlay of the
following:

(a) Highway 41 in Pontotoc County........$ 250,000.00
(b) Old West Point Road in
Lowndes County............................................$ 250,000.00
(c) Highway 8 from Calhoun City to the
intersection of Highway 9.................................$ 500,000.00
(d) Intersection of Searcy Road and Highway
366 in Tishomingo County...............................$ 500,000.00
(e) Highway 51 in Desoto County...............$ 500,000.00
(f) Highway 45 from Saltillo to Guntown for
safety enhancements, including, but not limited to,
deceleration lanes, red light, striping and
lighting.................................................................$ 250,000.00
(g) Intersection of Green Tea and Highway 51
in Desoto County.............................................$ 250,000.00
(h) County Road 600 in Corinth...............$ 250,000.00
(i) Highway 7 from Grenada to Greenwood...........................................$ 500,000.00
(j) Highway 7 at University Blvd in Oxford, Mississippi.................................$ 250,000.00
(k) Highway 403 in Webster County...........$ 250,000.00
(l) Highway 51 in Tate County North of Highway 740...................................$ 500,000.00
(m) Highway 6 in Quitman County...........$ 250,000.00
(n) Highway 49 in Greenwood, Mississippi..................................................$ 250,000.00
(o) Highway 25 in Monroe County...........$ 250,000.00
(p) Highway 16 West from Philadelphia to Carthage.....................................$ 500,000.00
(q) Canton/Madison corridor Highway 51 (repair, renovation, upgrades)...............$ 500,000.00

* * *

(* * *r) Highway 463 Madison County at the Intersection of Stribling Road...........$ 250,000.00
(* * *s) Hebron Christian Road in Clay County............................................$ 250,000.00
(* * *t) Highway 16 West in Kemper County between Dekalb and Philadelphia...........$ 500,000.00
(* * *u) Intersection of Highway 15 and Broad Street in the Town of Decatur for upgrades to signal lights and poles .........................$ 250,000.00
( * * y) Main Street, Town of Carthage.................................................................$   500,000.00
( * * w) State Highway 18, South of I-20 in Hinds County...........................................$  500,000.00
( * * x) I-55 exit at Terry, Mississippi.................................................................$   250,000.00
* * *
( * * y) Old Highway 16 from Yazoo City to Canton....................................................$  250,000.00
( * * z) Highway 3 between 49 W and Highway 82....................................................$  250,000.00
( * * aa) Highway 438 in Washington County.........................................................$  250,000.00
* * *
( * * bb) Highway 589/Purvis Oloh Road Intersection in Lamar County.........................$  500,000.00
* * *
( * * cc) Highway 49 in Harrison County.................................................................$  500,000.00
( * * dd) Highway 605 at Dedeaux Road in Harrison County........................................$  500,000.00
( * * ee) Highway 11 North starting at the Jones/Jasper County line going north...........$  500,000.00
( * * ff) Highway 583 in Lincoln County.................................................................$  250,000.00
( * * *gg) Highway 24/Main Street in Liberty, Mississippi.................................$  250,000.00

( * * *hh) County Farm Road in Harrison County.........................................$  500,000.00

SECTION 8.  Section 4, Chapter 87, Laws of 2021, appropriation to the Mississippi Department of Mental Health, is amended as follows:

Section 4.  Of the funds appropriated under the provisions of Sections 1 and 2 of this act, the following positions are authorized:

AUTHORIZED POSITIONS:

Permanent:  Full Time..................  6,351

Part Time..................  19

Time-Limited:  Full Time..................  460

Part Time..................  9

With the funds herein appropriated, it shall be the agency's responsibility to make certain that funds required to be appropriated for "Personal Services" for Fiscal Year 2023 do not exceed Fiscal Year 2022 funds appropriated for that purpose unless programs or positions are added to the agency's Fiscal Year 2022 budget by the Mississippi Legislature.  Based on data provided by the Legislative Budget Office, the State Personnel Board shall determine and publish the projected annual cost to fully fund all appropriated positions in compliance with the provisions of this act.  Absent a special situation or circumstance approved by the
State Personnel Board, or unless otherwise authorized by this act, no state agency shall take any action to promote or otherwise award salary increases through reallocation or realignment. If the State Personnel Board determines a special situation or circumstance exists and approves an action, then the agency and the State Personnel Board shall provide a monthly report of each action approved by the State Personnel Board to the chairmen of the Accountability, Efficiency and Transparency Committees of the Senate and House of Representatives and the chairmen of the Appropriations Committees of the Senate and House of Representatives. It shall be the responsibility of the agency head to ensure that no single personnel action increases this projected annual cost and/or the Fiscal Year 2022 appropriations for "Personal Services" when annualized, with the exception of escalated funds and the award of benchmarks. If, at the time the agency takes any action to change "Personal Services," the State Personnel Board determines that the agency has taken an action which would cause the agency to exceed this projected annual cost or the Fiscal Year 2022 "Personal Services" appropriated level, when annualized, then only those actions which reduce the projected annual cost and/or the appropriation requirement will be processed by the State Personnel Board until such time as the requirements of this provision are met.

Any transfers or escalations shall be made in accordance with the terms, conditions and procedures established by law or
allowable under the terms set forth within this act. The State Personnel Board shall not escalate positions without written approval from the Department of Finance and Administration. The Department of Finance and Administration shall not provide written approval to escalate any funds for salaries and/or positions without proof of availability of new or additional funds above the appropriated level.

No general funds authorized to be expended herein shall be used to replace federal funds and/or other special funds which are being used for salaries authorized under the provisions of this act and which are withdrawn and no longer available.

None of the funds herein appropriated shall be used in violation of Internal Revenue Service's Publication 15-A relating to the reporting of income paid to contract employees, as interpreted by the Office of the State Auditor.

Funds have been appropriated herein for the purpose of implementation and funding Project SEC2 of the Colonel Guy Groff State Variable Compensation Plan beginning January 1, 2022, and ending June 30, 2022. It shall be the agency's responsibility to make certain that each person, excluding executive directors, agency heads, and elected judges, shall receive no more than a 3% annual increase in salary which shall not exceed the market rate established by the State Personnel Board pursuant to the Colonel Guy Groff State Variable Compensation Plan for each classification.
The Department of Mental Health (DMH) is authorized to grant temporary COVID-19 adjustments to the compensation for employees in the following occupational title: Nurse Licensed Practical I, II and III; Nurse I, II, III and IV; Nurse Administrator; Nurse Chief; and for those employees who function as a nurse and are already classified in their new nurse titles as part of Project SEC2. Authority is provided for an increase of up to seventy-five percent (75%) temporary COVID adjustment pay for Fiscal Year 2022.

SECTION 9. Section 71-5-355, Mississippi Code of 1972, is amended as follows:

71-5-355. (1) As used in this section, the following words and phrases shall have the following meanings, unless the context clearly requires otherwise:

(a) "Tax year" means any period beginning on January 1 and ending on December 31 of a year.

(b) "Computation date" means June 30 of any calendar year immediately preceding the tax year during which the particular contribution rates are effective.

(c) "Effective date" means January 1 of the tax year.

(d) Except as hereinafter provided, "payroll" means the total of all wages paid for employment by an employer as defined in Section 71-5-11, subsection H, plus the total of all remuneration paid by such employer excluded from the definition of wages by Section 71-5-351. For the computation of modified rates,
"payroll" means the total of all wages paid for employment by an employer as defined in Section 71-5-11, subsection H.

(e) For the computation of modified rates, "eligible employer" means an employer whose experience-rating record has been chargeable with benefits throughout the thirty-six (36) consecutive calendar-month period ending on the computation date, except that any employer who has not been subject to the Mississippi Employment Security Law for a period of time sufficient to meet the thirty-six (36) consecutive calendar-month requirement shall be an eligible employer if his or her experience-rating record has been chargeable throughout not less than the twelve (12) consecutive calendar-month period ending on the computation date. No employer shall be considered eligible for a contribution rate less than five and four-tenths percent (5.4%) with respect to any tax year, who has failed to file any two (2) quarterly reports within the qualifying period by September 30 following the computation date. No employer or employing unit shall be eligible for a contribution rate of less than five and four-tenths percent (5.4%) for the tax year in which the employing unit is found by the department to be in violation of Section 71-5-19(2) or (3) and for the next two (2) succeeding tax years. No representative of such employing unit who was a party to a violation as described in Section 71-5-19(2) or (3), if such representative was or is an employing unit in this state, shall be eligible for a contribution rate of less than five and
four-tenths percent (5.4%) for the tax year in which such
violation was detected by the department and for the next two (2)
succeeding tax years.

(f) With respect to any tax year, "reserve ratio" means
the ratio which the total amount available for the payment of
benefits in the Unemployment Compensation Fund, excluding any
amount which has been credited to the account of this state under
Section 903 of the Social Security Act, as amended, and which has
been appropriated for the expenses of administration pursuant to
Section 71-5-457 whether or not withdrawn from such account, on
October 31 (close of business) of each calendar year bears to the
aggregate of the taxable payrolls of all employers for the twelve
(12) calendar months ending on June 30 next preceding.

(g) "Modified rates" means the rates of employer
unemployment insurance contributions determined under the
provisions of this chapter and the rates of newly subject
employers, as provided in Section 71-5-353.

(h) For the computation of modified rates, "qualifying
period" means a period of not less than the thirty-six (36)
consecutive calendar months ending on the computation date
throughout which an employer's experience-rating record has been
chargeable with benefits; except that with respect to any eligible
employer who has not been subject to this article for a period of
time sufficient to meet the thirty-six (36) consecutive
calendar-month requirement, "qualifying period" means the period
ending on the computation date throughout which his or her experience-rating record has been chargeable with benefits, but in no event less than the twelve (12) consecutive calendar-month period ending on the computation date throughout which his or her experience-rating record has been so chargeable.

(i) The "exposure criterion" (EC) is defined as the cash balance of the Unemployment Compensation Fund which is available for the payment of benefits as of November 16 of each calendar year or the next working day if November 16 falls on a holiday or a weekend, divided by the total wages, exclusive of wages paid by all state agencies, all political subdivisions, reimbursable nonprofit corporations, and tax-exempt public service employment, for the twelve-month period ending June 30 immediately preceding such date. The EC shall be computed to four (4) decimal places and rounded up if any fraction remains. Notwithstanding any other provision contained herein, the date for determining the cash balance of the Unemployment Compensation Fund which is available for the payment of benefits for the calendar years 2020 and 2021 shall be December 31.

(j) The "cost rate criterion" (CRC) is defined as follows: Beginning with January 1974, the benefits paid for the twelve-month period ending December 1974 are summed and divided by the total wages for the twelve-month period ending on June 30, 1975. Similar ratios are computed by subtracting the earliest month's benefit payments and adding the benefits of the next month...
in the sequence and dividing each sum of twelve (12) months' benefits by the total wages for the twelve-month period ending on the June 30 which is nearest to the final month of the period used to compute the numerator. If December is the final month of the period used to compute the numerator, then the twelve-month period ending the following June 30 will be used for the denominator. Benefits and total wages used in the computation of the cost rate criterion shall exclude all benefits and total wages applicable to state agencies, political subdivisions, reimbursable nonprofit corporations, and tax-exempt PSE employment.

The CRC shall be computed as the average for the highest monthly value of the cost rate criterion computations during each of the economic cycles since the calendar year 1974 as defined by the National Bureau of Economic Research. The CRC shall be computed to four (4) decimal places and any remainder shall be rounded up.

The CRC shall be adjusted only through annual computations and additions of future economic cycles.

(k) "Size of fund index" (SOFI) is defined as the ratio of the exposure criterion (EC) to the cost rate criterion (CRC). The target size of fund index will be fixed at 1.0. If the insured unemployment rate (IUR) exceeds a four and five-tenths percent (4.5%) average for the most recent completed July to June period, the target SOFI will be .8 and will remain at that level until the computed SOFI (the average exposure criterion of the
current year and the preceding year divided by the average cost
rate criterion) equals 1.0 or the average IUR falls to four and
two and five-tenths percent (4.5%) or less for any period July to June.
However, if the IUR falls below two and five-tenths percent (2.5%)
for any period July to June the target SOFI shall be 1.2 until
such time as the computed SOFI is equal to or greater than 1.0 or
the IUR is equal to or greater than two and five-tenths percent
(2.5%), at which point the target SOFI shall return to 1.0.

(1) No employer's unemployment contribution general
experience rate plus individual unemployment experience rate shall
exceed five and four-tenths percent (5.4%). Accrual rules shall
apply for purposes of computing contribution rates including
associated functions.

(m) The term "general experience rate" has the same
meaning as the minimum tax rate.

(2) Modified rates:

(a) For any tax year, when the reserve ratio on the
preceding November 16, in the case of any tax year, equals or
exceeds three percent (3%), the modified rates, as hereinafter
prescribed, shall be in effect. In computation of this reserve
ratio, any remainder shall be rounded down.

(b) Modified rates shall be determined for the tax year
for each eligible employer on the basis of his or her
experience-rating record in the following manner:
(i) The department shall maintain an experience-rating record for each employer. Nothing in this chapter shall be construed to grant any employer or individuals performing services for him or her any prior claim or rights to the amounts paid by the employer into the fund.

(ii) Benefits paid to an eligible individual shall be charged against the experience-rating record of his or her base period employers in the proportion to which the wages paid by each base period employer bears to the total wages paid to the individual by all the base period employers, provided that benefits shall not be charged to an employer's experience-rating record if the department finds that the individual:

1. Voluntarily left the employ of such employer without good cause attributable to the employer or to accept other work;

2. Was discharged by such employer for misconduct connected with his or her work;

3. Refused an offer of suitable work by such employer without good cause, and the department further finds that such benefits are based on wages for employment for such employer prior to such voluntary leaving, discharge or refusal of suitable work, as the case may be;

4. Had base period wages which included wages for previously uncovered services as defined in Section 71-5-511(e) to the extent that the Unemployment Compensation Fund
is reimbursed for such benefits pursuant to Section 121 of Public Law 94-566;

5. Extended benefits paid under the provisions of Section 71-5-541 which are not reimbursable from federal funds shall be charged to the experience-rating record of base period employers;

6. Is still working for such employer on a regular part-time basis under the same employment conditions as hired. Provided, however, that benefits shall be charged against an employer if an eligible individual is paid benefits who is still working for such employer on a part-time "as-needed" basis;

7. Was hired to replace a United States serviceman or servicewoman called into active duty and was laid off upon the return to work by that serviceman or servicewoman, unless such employer is a state agency or other political subdivision or instrumentality of the state;

8. Was paid benefits during any week while in training with the approval of the department, under the provisions of Section 71-5-513B, or for any week while in training approved under Section 236(a)(1) of the Trade Act of 1974, under the provisions of Section 71-5-513C;

9. Is not required to serve the one-week waiting period as described in Section 71-5-505(2). In that event, only the benefits paid in lieu of the waiting period week may be noncharged; or
10. Was paid benefits as a result of a fraudulent claim, provided notification was made to the Mississippi Department of Employment Security in writing or by email by the employer, within ten (10) days of the mailing of the notice of claim filed to the employer's last-known address.

(iii) Notwithstanding any other provision contained herein, an employer shall not be noncharged when the department finds that the employer or the employer's agent of record was at fault for failing to respond timely or adequately to the request of the department for information relating to an unemployment claim that was subsequently determined to be improperly paid, unless the employer or the employer's agent of record shows good cause for having failed to respond timely or adequately to the request of the department for information. For purposes of this subparagraph "good cause" means an event that prevents the employer or employer's agent of record from timely responding, and includes a natural disaster, emergency or similar event, or an illness on the part of the employer, the employer's agent of record, or their staff charged with responding to such inquiries when there is no other individual who has the knowledge or ability to respond. Any agency error that resulted in a delay in, or the failure to deliver notice to, the employer or the employer's agent of record shall also be considered good cause for purposes of this subparagraph.
(iv) The department shall compute a benefit ratio for each eligible employer, which shall be the quotient obtained by dividing the total benefits charged to his or her experience-rating record during the period his or her experience-rating record has been chargeable, but not less than the twelve (12) consecutive calendar-month period nor more than the thirty-six (36) consecutive calendar-month period ending on the computation date, by his or her total taxable payroll for the same period on which all unemployment insurance contributions due have been paid on or before the September 30 immediately following the computation date. Such benefit ratio shall be computed to the tenth of a percent (.1%), rounding any remainder to the next higher tenth.

(v) 1. The unemployment insurance contribution rate for each eligible employer shall be the sum of two (2) rates: his or her individual experience rate in the range from zero percent (0%) to five and four-tenths percent (5.4%), plus a general experience rate. In no event shall the resulting unemployment insurance rate be in excess of five and four-tenths percent (5.4%), however, it is the intent of this section to provide the ability for employers to have a tax rate, the general experience rate plus the individual experience rate, of up to five and four-tenths percent (5.4%).
2. The employer's individual experience rate shall be equal to his or her benefit ratio as computed under paragraph (b)(iv) of this subsection (2).

3. The general experience rate shall be determined in the following manner: The department shall determine annually, for the thirty-six (36) consecutive calendar-month period ending on the computation date, the amount of benefits which were not charged to the record of any employer and of benefits which were ineffectively charged to the employer's experience-rating record. For the purposes of this item 3, the term "ineffectively charged benefits" shall include:

   a. The total of the amounts of benefits charged to the experience-rating records of all eligible employers which caused their benefit ratios to exceed five and four-tenths percent (5.4%);

   b. The total of the amounts of benefits charged to the experience-rating records of all ineligible employers which would cause their benefit ratios to exceed five and four-tenths percent (5.4%) if they were eligible employers; and

   c. The total of the amounts of benefits charged or chargeable to the experience-rating record of any employer who has discontinued his or her business or whose coverage has been terminated within such period; provided, that solely for the purposes of determining the amounts of
ineffectively charged benefits as herein defined, a "benefit ratio" shall be computed for each ineligible employer, which shall be the quotient obtained by dividing the total benefits charged to his or her experience-rating record throughout the period ending on the computation date, during which his or her experience-rating record has been chargeable with benefits, by his or her total taxable payroll for the same period on which all unemployment insurance contributions due have been paid on or before the September 30 immediately following the computation date; and provided further, that such benefit ratio shall be computed to the tenth of one percent (.1%) and any remainder shall be rounded to the next higher tenth.

The ratio of the sum of these amounts (subsection (2)(b)(v)3a, b and c) to the taxable wages paid during the same period divided by all eligible employers whose benefit ratio did not exceed five and four-tenths percent (5.4%), computed to the next higher tenth of one percent (.1%), shall be the general experience rate; however, the general experience rate for rate year 2014 shall be two tenths of one percent (.2%) and to that will be added the employer's individual experience rate for the total unemployment insurance rate.

4. a. Except as otherwise provided in this item 4, the general experience rate shall be adjusted by use of the size of fund index factor. This factor may be positive or negative, and shall be determined as follows: From the target
SOFI, as defined in subsection (1)(k) of this section, subtract the simple average of the current and preceding years' exposure criterions divided by the cost rate criterion, as defined in subsection (1)(j) of this section. The result is then multiplied by the product of the CRC, as defined in subsection (1)(j) of this section, and total wages for the twelve-month period ending June 30 divided by the taxable wages for the twelve-month period ending June 30. This is the percentage positive or negative added to the general experience rate. The sum of the general experience rate and the trust fund adjustment factor shall be multiplied by fifty percent (50%) and this product shall be computed to one (1) decimal place, and rounded to the next higher tenth.

b. Notwithstanding the minimum rate provisions as set forth in subsection (1)(l) of this section, the general experience rate of all employers shall be reduced by seven one-hundredths of one percent (0.07%) for calendar year 2013 only.

5. The general experience rate shall be zero percent (0%) unless the general experience ratio for any tax year as computed and adjusted on the basis of the trust fund adjustment factor and reduced by fifty percent (50%) is an amount equal to or greater than two-tenths of one percent (0.2%), then the general experience rate shall be the computed general experience ratio and adjusted on the basis of the trust fund adjustment factor and reduced by fifty percent (50%); however, in no case shall the sum of the general experience plus the individual experience
unemployment insurance rate exceed five and four-tenths percent (5.4%). For rate years subsequent to 2014, Mississippi Workforce Enhancement Training contribution rate, and/or State Workforce Investment contribution rate, and/or Mississippi Works contribution rate, when in effect, shall be added to the unemployment contribution rate, regardless of whether the addition of this contribution rate causes the total contribution rate for the employer to exceed five and four-tenths percent (5.4%).

6. The department shall include in its annual rate notice to employers a brief explanation of the elements of the general experience rate, and shall include in its regular publications an annual analysis of benefits not charged to the record of any employer, and of the benefit experience of employers by industry group whose benefit ratio exceeds four percent (4%), and of any other factors which may affect the size of the general experience rate.

7. Notwithstanding any other provision contained herein, the general experience rate for calendar year 2021 shall be zero percent (0%). Charges attributed to each employer's individual experience rate for the period March 8, 2020, through June 30, 2020, will not impact the employer's individual experience rate calculations for purposes of calculating the total unemployment insurance rate for 2021 and the two (2) subsequent tax rate years. Moreover, charges attributed to each employer's individual experience rate for the period July
1, 2020, through December 31, 2020, will not impact the employer's individual experience rate calculations for purposes of calculating the total unemployment insurance rate for 2022 and the two (2) subsequent tax rate years.

(vi) When any employing unit in any manner succeeds to or acquires the organization, trade, business or substantially all the assets thereof of an employer, excepting any assets retained by such employer incident to the liquidation of his or her obligations, whether or not such acquiring employing unit was an employer within the meaning of Section 71-5-11, subsection H, prior to such acquisition, and continues such organization, trade or business, the experience-rating and payroll records of the predecessor employer shall be transferred as of the date of acquisition to the successor employer for the purpose of rate determination.

(vii) When any employing unit succeeds to or acquires a distinct and severable portion of an organization, trade or business, the experience-rating and payroll records of such portion, if separately identifiable, shall be transferred to the successor upon:

1. The mutual consent of the predecessor and the successor;

2. Approval of the department;

3. Continued operation of the transferred portion by the successor after transfer; and
4. The execution and the filing with the department by the predecessor employer of a waiver relinquishing all rights to have the experience-rating and payroll records of the transferred portion used for the purpose of determining modified rates of contribution for such predecessor.

(viii) If the successor was an employer subject to this chapter prior to the date of acquisition, it shall continue to pay unemployment insurance contributions at the rate applicable to it from the date the acquisition occurred until the end of the then current tax year. If the successor was not an employer prior to the date of acquisition, it shall pay unemployment insurance contributions at the rate applicable to the predecessor or, if more than one (1) predecessor and the same rate is applicable to both, the rate applicable to the predecessor or predecessors, from the date the acquisition occurred until the end of the then current tax year. If the successor was not an employer prior to the date the acquisition occurred and simultaneously acquires the businesses of two (2) or more employers to whom different rates of unemployment insurance contributions are applicable, it shall pay unemployment insurance contributions from the date of the acquisition until the end of the current tax year at a rate computed on the basis of the combined experience-rating and payroll records of the predecessors as of the computation date for such tax year. In all cases the rate of unemployment insurance contributions applicable to such successor for each succeeding tax
year shall be computed on the basis of the combined
experience-rating and payroll records of the successor and the
predecessor or predecessors.

(ix) The department shall notify each employer quarterly of the benefits paid and charged to his or her experience-rating record; and such notification, in the absence of an application for redetermination filed within thirty (30) days after the date of such notice, shall be final, conclusive and binding upon the employer for all purposes. A redetermination, made after notice and opportunity for a fair hearing, by a hearing officer designated by the department who shall consider and decide these and related applications and protests; and the finding of fact in connection therewith may be introduced into any subsequent administrative or judicial proceedings involving the determination of the rate of unemployment insurance contributions of any employer for any tax year, and shall be entitled to the same finality as is provided in this subsection with respect to the findings of fact in proceedings to redetermine the contribution rate of an employer.

(x) The department shall notify each employer of his or her rate of contribution as determined for any tax year as soon as reasonably possible after September 1 of the preceding year. Such determination shall be final, conclusive and binding upon such employer unless, within thirty (30) days after the date of such notice to his or her last-known address, the employer
files with the department an application for review and
redetermination of his or her contribution rate, setting forth his
or her reasons therefor. If the department grants such review,
the employer shall be promptly notified thereof and shall be
afforded an opportunity for a fair hearing by a hearing officer
designated by the department who shall consider and decide these
and related applications and protests; but no employer shall be
allowed, in any proceeding involving his or her rate of
unemployment insurance contributions or contribution liability, to
contest the chargeability to his or her account of any benefits
paid in accordance with a determination, redetermination or
decision pursuant to Sections 71-5-515 through 71-5-533 except
upon the ground that the services on the basis of which such
benefits were found to be chargeable did not constitute services
performed in employment for him or her, and then only in the event
that he or she was not a party to such determination,
redetermination, decision or to any other proceedings provided in
this chapter in which the character of such services was
determined. The employer shall be promptly notified of the denial
of this application or of the redetermination, both of which shall
become final unless, within ten (10) days after the date of notice
thereof, there shall be an appeal to the department itself. Any
such appeal shall be on the record before said designated hearing
officer, and the decision of said department shall become final
unless, within thirty (30) days after the date of notice thereof
to the employer's last-known address, there shall be an appeal to
the Circuit Court of the First Judicial District of Hinds County, Mississippi, in accordance with the provisions of law with respect to review of civil causes by certiorari.

(3) Notwithstanding any other provision of law, the following shall apply regarding assignment of rates and transfers of experience:

(a) (i) If an employer transfers its trade or business, or a portion thereof, to another employer and, at the time of the transfer, there is substantially common ownership, management or control of the two (2) employers, then the unemployment experience attributable to the transferred trade or business shall be transferred to the employer to whom such business is so transferred. The rates of both employers shall be recalculated and made effective on January 1 of the year following the year the transfer occurred.

(ii) If, following a transfer of experience under subparagraph (i) of this paragraph (a), the department determines that a substantial purpose of the transfer of trade or business was to obtain a reduced liability of unemployment insurance contributions, then the experience-rating accounts of the employers involved shall be combined into a single account and a single rate assigned to such account.

(b) Whenever a person who is not an employer or an employing unit under this chapter at the time it acquires the
trade or business of an employer, the unemployment experience of
the acquired business shall not be transferred to such person if
the department finds that such person acquired the business solely
or primarily for the purpose of obtaining a lower rate of
unemployment insurance contributions. Instead, such person shall
be assigned the new employer rate under Section 71-5-353, unless
assignment of the new employer rate results in an increase of less
than two percent (2%), in which case such person would be assigned
the new employer rate plus an additional two percent (2%) penalty
for the rate year. In determining whether the business was
acquired solely or primarily for the purpose of obtaining a lower
rate of unemployment insurance contributions, the department shall
use objective factors which may include the cost of acquiring the
business, whether the person continued the business enterprise of
the acquired business, how long such business enterprise was
continued, or whether a substantial number of new employees were
hired for performance of duties unrelated to the business activity
conducted prior to acquisition.

(c) (i) If a person knowingly violates or attempts to
violate paragraph (a) or (b) of this subsection or any other
provision of this chapter related to determining the assignment of
a contribution rate, or if a person knowingly advises another
person in a way that results in a violation of such provision, the
person shall be subject to the following penalties:
1. If the person is an employer, then such employer shall be assigned the highest rate assignable under this chapter for the rate year during which such violation or attempted violation occurred and the three (3) rate years immediately following this rate year. However, if the person's business is already at such highest rate for any year, or if the amount of increase in the person's rate would be less than two percent (2%) for such year, then the person's tax rate shall be increased by two percent (2%) for such year. The penalty rate will apply to the successor business as well as the related entity from which the employees were transferred in an effort to obtain a lower rate of unemployment insurance contributions.

2. If the person is not an employer, such person shall be subject to a civil money penalty of not more than Five Thousand Dollars ($5,000.00). Each such transaction for which advice was given and each occurrence or reoccurrence after notification being given by the department shall be a separate offense and punishable by a separate penalty. Any such fine shall be deposited in the penalty and interest account established under Section 71-5-114.

(ii) For purposes of this paragraph (c), the term "knowingly" means having actual knowledge of or acting with deliberate ignorance or reckless disregard for the prohibition involved.
(iii) For purposes of this paragraph (c), the term "violates or attempts to violate" includes, but is not limited to, intent to evade, misrepresentation or willful nondisclosure.

(iv) In addition to the penalty imposed by subparagraph (i) of this paragraph (c), any violation of this subsection may be punishable by a fine of not more than Ten Thousand Dollars ($10,000.00) or by imprisonment for not more than five (5) years, or by both such fine and imprisonment. This subsection shall prohibit prosecution under any other criminal statute of this state.

(d) The department shall establish procedures to identify the transfer or acquisition of a business for purposes of this subsection.

(e) For purposes of this subsection:

   (i) "Person" has the meaning given such term by Section 7701(a)(1) of the Internal Revenue Code of 1986; and

   (ii) "Employing unit" has the meaning as set forth in Section 71-5-11.

(f) This subsection shall be interpreted and applied in such a manner as to meet the minimum requirements contained in any guidance or regulations issued by the United States Department of Labor.

SECTION 10. This act shall take effect and be in force from and after its passage.