

By: Senator(s) Parks

To: Appropriations

SENATE BILL NO. 2789

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

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

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

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



25 Technology Services, (not including the Mississippi Department of
26 Information Technology Services Revolving Fund), the State
27 Personnel Board, the Mississippi Department of Insurance (not
28 including the Municipal Fire Protection Fund, Section 83-1-37, the
29 County Volunteer Fire Department Fund, Section 83-1-39, and the
30 Mississippi Propane Education and Research Fund, Section
31 75-57-119), the Mississippi Law Enforcement Officers' Minimum
32 Standards Board, the Mississippi Gaming Commission, the Office of
33 the State Public Defender, the Mississippi Workers' Compensation
34 Commission (not including the Second Injury Trust Fund) and the
35 Office of Attorney General. Beginning July 1, 2016, any fees,
36 assessments or other revenues charged for the support of the
37 above-named state agencies shall be deposited into the State
38 General Fund, and any special fund or depository established
39 within the State Treasury for the deposit of such fees,
40 assessments or revenues shall be abolished and the balance
41 transferred to the State General Fund. Expenses heretofore drawn
42 from such special funds or other depositories shall be drawn from
43 the agencies' General Fund Account.

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



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

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

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

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

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

62 77-1-6. There is hereby established in the State Treasury a
63 special fund to be known as the "Public Service Commission
64 Regulation Fund." Such fund shall be the sole fund of the
65 commission for all monies collected and deposited to the credit of
66 or appropriated to the commission. The fund shall be administered
67 as provided in this title and shall be audited annually by the
68 State Auditor.

69 * * *

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

72 77-1-15. (1) There shall be an executive secretary of the
73 commission, hereinafter referred to in this chapter as the



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

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

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

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



98 present these policies and procedures to the board for
99 promulgation.

100 * * *

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

103 77-1-29. On or before the twentieth day of each calendar
104 month, the commission shall pay into the State Treasury to the
105 account of the "Public Service Commission Regulation Fund" all
106 monies collected by it during the preceding calendar month,
107 showing from whom collected, when collected and for what purposes
108 collected. All disbursements made by the commission or from the
109 regulation fund for any purposes, other than for salaries provided
110 by law, shall be supported by a detailed and itemized statement
111 approved by the commission for commission disbursements. The
112 commission shall not expend funds from the "Public Service
113 Commission Regulation Fund" to employ personnel whose services
114 would duplicate services provided by any employee of the Public
115 Utilities Staff.

116 * * *

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

119 77-1-53. (1) Whenever the commission, an employee of the
120 commission or any employee of the public utilities staff has
121 reason to believe that a willful and knowing violation of any
122 statute administered by the commission or any regulation or any



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

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



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

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

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

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



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

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

179 * * *

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

182 77-3-8. (1) There is established in the commission a Public
183 Service Commission staff, which staff shall be a unit, remain as a
184 unit therein, and be responsive to the commission. The Public
185 Service Commission staff shall consist of a sufficient number of
186 professional, administrative, technical, clerical and other
187 personnel as may be necessary for the staff to perform its duties
188 and responsibilities as hereinafter provided. All such personnel
189 of the Public Service Commission staff shall be recommended by the
190 executive secretary and hired or rejected by the commission.
191 Personnel shall be dismissed only for cause in accordance with the
192 rules and regulations of the State Personnel Board. The personnel
193 of the Public Service Commission staff shall be compensated and
194 reimbursed for their actual and necessary expenses, including
195 food, lodging and travel, by the commission from the Public
196 Service Commission Regulation Fund established by Section 77-1-6,
197 and as authorized by Section 25-3-41. The Public Service



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

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

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

212 * * *

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

215 77-3-87. All reasonable and necessary expenses of the
216 administration of the duties imposed on the public utilities staff
217 and on the commission by Title 77, Mississippi Code of 1972,
218 excluding the reasonable and necessary expenses of the
219 administration and enforcement by the commission of the laws of
220 this state pursuant to Chapters 7 and 9, Title 77, Mississippi
221 Code of 1972, shall be provided as follows: There is hereby
222 levied a tax upon (a) all utilities, the rates of which are



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



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

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



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

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

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



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

300 * * *

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

303 77-3-89. It shall be the duty of the State Auditor to advise
304 the commission of the amount of money on hand in the "Public
305 Service Commission Regulation Fund" from time to time. All
306 expenses of the commission authorized by this article, or any
307 other act of the Legislature, shall be paid by the State Treasurer
308 upon warrants issued by the State Fiscal Officer, which warrants
309 shall be issued upon requisition signed by the chairman of the
310 commission and countersigned by one (1) of the commissioners.
311 Said requisition shall show upon its face the purpose for which
312 the payment is being made by reference to the minute book in which
313 such payment was authorized. It shall be unlawful for any person
314 to withdraw any money from said fund other than by requisition
315 issued as herein provided. A record of all requisitions issued by
316 the commission showing to whom, for what purpose, and date issued,
317 shall be placed upon the minute books of the commission and shall
318 become a part of the official record of the commission.

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



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

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

332 * * *

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

335 77-3-503. The following terms and phrases when used in this
336 article shall have the following meaning ascribed to them, except
337 where the context clearly indicates a different meaning:

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

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

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



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

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

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

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

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

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

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



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

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

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

391 * * *

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

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



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

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



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

429 * * *

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

432 77-3-509. (1) On or before August 1, 1990, the Public
433 Service Commission shall appoint an advisory committee to monitor
434 the statewide telecommunications relay access service and advise
435 and make recommendations to the Public Service Commission in
436 pursuing services which meet the needs of the hearing or speech
437 impaired and others similarly impaired in communicating with other
438 users of telecommunications services.

439 (2) The advisory committee shall be composed of:

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

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

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



446 (d) One (1) representative of telecommunications
447 utilities chosen from a list of candidates provided by the
448 Mississippi/Alabama Telephone Association;

449 (e) One (1) representative of the Mississippi Speech
450 and Hearing Association;

451 (f) One (1) representative of the Veterans
452 Administration;

453 (g) One (1) representative from Vocational
454 Rehabilitation Deaf Services;

455 (h) One (1) hearing impaired representative of the
456 Mississippi School for the Deaf;

457 (i) Two (2) representatives chosen from the Public
458 Service Commission's staff and employees;

459 (j) One (1) person appointed by the Speaker of the
460 House of Representatives;

461 (k) One (1) person appointed by the Lieutenant Governor
462 of the Senate;

463 (l) One (1) representative from the provider of the DPR
464 service; and

465 (m) Three (3) "at-large" individuals who have
466 particular skills, knowledge, experience or ability but who are
467 not necessarily speech or hearing impaired or otherwise affiliated
468 with an organization serving the speech or hearing impaired.



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

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

482 * * *

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

485 77-7-127. All funds collected by the commission under the
486 provisions of this chapter shall be deposited in the State
487 Treasury to the credit of the commission's regulation fund for use
488 by the commission for the administration of the laws of this state
489 relative to the inspection, control and supervision of the
490 business, service or accounts of motor carriers subject to this
491 chapter.

492 * * *



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

495 77-7-333. After selection, the enforcement officers and the
496 inspectors of the division shall go through thirty (30) days of
497 intensive instruction of the laws of this state pertaining to the
498 Mississippi Department of Transportation and the Department of
499 Public Safety, together with the rules and regulations of both of
500 these agencies, and the laws of this state pertaining to arrest.
501 The expenses of attending such school shall be paid out of the
502 monies appropriated by the Legislature to the department.

503 * * *

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

506 77-7-337. The division is hereby authorized and empowered to
507 purchase all necessary equipment to enforce the provisions of this
508 chapter.

509 * * *

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

512 77-7-339. The reasonable and necessary expenses of the
513 administration of the duties imposed on the commission by this
514 chapter, shall be paid out of the special fund in the State
515 Treasury designated as the commission's regulation fund, upon
516 requisition and warrants in the same manner provided by law for
517 the disbursements of appropriations for the commission. An



518 itemized account shall be kept of all receipts and expenditures
519 and shall be reported to the Legislature by the commission.

520 * * *

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

523 77-9-489. The salaries of all employees authorized to
524 enforce the provisions of the railroad laws, and the reasonable
525 and necessary expenses of such employees, shall be paid out of the
526 special fund in the State Treasury designated as the commission's
527 regulation fund upon the requisition and warrant in the manner
528 provided by law. An itemized account shall be kept of all
529 receipts and expenditures and reported to the Legislature by the
530 commission.

531 * * *

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

534 77-11-201. All reasonable and necessary operating expenses
535 of the administration of the duties imposed by law upon the Public
536 Service Commission, including the salaries of personnel, in its
537 regulation, inspection and supervision of municipally owned and/or
538 operated gas utilities operating within the State of Mississippi
539 shall be provided as follows: There is hereby levied a tax. The
540 amount of said tax is the sum of Twenty-five Thousand Dollars
541 (\$25,000.00) per year which shall be prorated by the * * *
542 Department of Revenue among the municipally owned and/or operated



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



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



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

614 * * *

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



617 77-3-721. All fees collected under the provisions of this
618 article shall be deposited into a special fund which is created in
619 the State Treasury to be expended by the commission for the
620 implementation and administration of this article. * * *

621 This section shall stand repealed on July 1, 2024.

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

