

House Amendments to Senate Bill No. 2495

TO THE SECRETARY OF THE SENATE:

THIS IS TO INFORM YOU THAT THE HOUSE HAS ADOPTED THE AMENDMENTS SET OUT BELOW:

AMENDMENT NO. 1

Amend by striking all after the enacting clause and inserting in lieu thereof the following:

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

26 (a) "Board" means the Board of Trustees of the
27 Mississippi Outdoor Stewardship Trust Fund.

28 (b) "Conservation land" means land and water, or
29 interests therein, that are in their undeveloped, natural states
30 or that have been developed only to the extent consistent with, or
31 are restored to be consistent with, at least one (1) of the
32 following environmental values or conservation benefits:

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

35 (ii) Protection of wildlife habitat;

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

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

42 (v) Support of economic development through
43 conservation projects;

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

48 (vii) Recruiting and/or retention of recreation in
49 the form of archery, boating, hiking, camping, fishing, hunting,
50 running, jogging, biking, walking, shooting facilities or similar
51 outdoor activities.

52 (c) "Nongovernmental entity" means a nonprofit
53 organization primarily concerned with the protection and
54 conservation of land and natural resources, as evidenced by its
55 organizational documents.

56 (d) "Permanently protected conservation areas" means
57 those resources:

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

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

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

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

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

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

74 (iv) Owned by any person or entity and subject to
75 a conservation easement ensuring that the property will be
76 maintained in a manner consistent with conservation land.

77 (e) "Project proposal" means any application seeking
78 monies from the Mississippi Outdoor Stewardship Trust Fund.

79 (f) "State agency" means any agency, department,
80 commission or institution of the State of Mississippi.

81 **SECTION 2.** (1) (a) There is created in the State Treasury
82 a special fund to be designated as the "Mississippi Outdoor
83 Stewardship Trust Fund." The special fund shall consist of funds
84 appropriated or otherwise made available by the Legislature in any
85 manner and funds from any other source designated for deposit into
86 such fund. Funds shall be accounted for in such a manner to be
87 termed unobligated funds or obligated funds. Unexpended amounts
88 remaining in the fund at the end of a fiscal year shall not lapse
89 into the State General Fund, and any investment earnings or

90 interest earned on amounts in the fund shall be deposited to the
91 credit of the fund; however, any unobligated monies in excess of
92 Twenty Million Dollars (\$20,000,000.00) remaining in the fund at
93 the end of a fiscal year that have not been appropriated shall
94 lapse into the State General Fund. Monies in the fund may be used
95 by the Department of Finance and Administration, upon
96 appropriation by the Legislature, based upon the recommendation of
97 the Board of Trustees of the Mississippi Outdoor Stewardship Trust
98 Fund for the purposes of providing assistance to counties,
99 municipalities, state agencies and nongovernmental entities, as
100 provided in Sections 1 through 4 of this act. The board may use
101 not more than one percent (1%) of monies in the special fund to
102 defray the expenses of the board in carrying out its duties under
103 Sections 1 through 4 of this act. The Department of Finance and
104 Administration may use not more than three percent (3%) of monies
105 in the special fund to defray the expenses of the department in
106 carrying out its duties under Sections 1 through 4 of this act.

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

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

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

114 2. Restoration or enhancement on privately
115 owned working agricultural lands and forests that support

116 conservation of soil, water, habitat of fish and wildlife
117 resources;

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

122 4. Restoration or enhancement projects to
123 create or improve access to public waters and lands for public
124 outdoor recreation, conservation education, use or safe enjoyment
125 of permanently protected conservation land; and

126 5. Restoration or enhancement of wetlands,
127 native forests, native grasslands, and other unique habitats
128 important for Mississippi's fish and wildlife;

129 6. To acquire critical areas for the
130 provision or protection of clean water, wildlife, hunting or
131 fishing, for military installation buffering, or for natural
132 resource-based outdoor recreation. To the maximum extent
133 possible, encourage existing land uses to be maintained where
134 appropriate, including, but not limited to, farming, active forest
135 management, hunting and fishing. Real property may only be
136 acquired under this item 6 under the following circumstances:

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

- 140 b. Where such property adjoins or is in
141 close proximity to state or federal wildlife management areas,
142 state parks, or would provide better public access to such areas;
143 c. Lands identified in any wildlife
144 action plan developed by a state agency;
145 d. Riparian lands so as to protect any
146 drinking water supply; and/or
147 e. Lands surrounding any military base
148 or military installation.

149 Acquisition of land under this item 6 may not be made through
150 the exercise of any power of eminent domain or condemnation
151 proceeding.

152 (ii) Loans to municipalities, counties,
153 nongovernmental entities and state agencies to defray the costs of
154 the projects described in subparagraph (i) of this paragraph.

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

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

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

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

178 (b) (i) A county, municipality, state agency or
179 nongovernmental entity desiring assistance under this section must
180 submit a complete application to the board. The application must
181 include a description of the purpose for which assistance is
182 requested, the type and amount of assistance requested and any
183 other information required by the board. Nongovernmental entities
184 that submit an application for funding shall submit their most
185 recent audit and disclose any audit deficiencies in the previous
186 five (5) years, their most recent certificate of good standing
187 from the Mississippi Secretary of State's office, and a current
188 list of the applicant's board members for purposes of conflicts of
189 interest.

190 (ii) The board shall review an application for
191 assistance and determine whether the applicant is eligible for

192 assistance under this section and whether the applicant should
193 receive assistance under this section. In reviewing applications,
194 the board shall give increased priority to projects:

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

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

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

203 4. That contribute to the conservation of
204 soil, water, and fish and wildlife resources on privately owned
205 working agricultural lands or forests; and

206 5. That contribute to achieving the goals and
207 objectives of local, state, regional and national conservation or
208 outdoor recreational plans.

209 (c) If the board determines that an applicant should
210 receive assistance, then the board shall prepare a recommendation
211 for assistance. A recommendation for assistance shall provide the
212 purpose for which the assistance is to be provided, the type of
213 assistance to be provided, the amount of assistance to be provided
214 and any other information determined necessary by the board. The
215 board shall provide its recommendation for assistance to the
216 Department of Finance and Administration and the department shall

217 use funds from the Mississippi Outdoor Stewardship Trust Fund for
218 the purpose of providing the assistance.

219 **SECTION 3.** (1) (a) There is established the Board of
220 Trustees of the Mississippi Outdoor Stewardship Trust Fund, which
221 shall consist of twelve (12) members as follows:

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

224 (ii) The Executive Director of the Mississippi
225 Soil and Water Conservation Commission, who is an ex-officio
226 nonvoting member;

227 (iii) The Executive Director of the Mississippi
228 Commission on Marine Resources, who is an ex-officio nonvoting
229 member;

230 (iv) The Executive Director of the Mississippi
231 Department of Wildlife, Fisheries and Parks, who is an ex-officio
232 nonvoting member;

233 (v) The Commissioner of Agriculture and Commerce,
234 who is an ex-officio nonvoting member

235 (vi) Four (4) members appointed by the Governor;

236 and

237 (vii) Three (3) members appointed by the
238 Lieutenant Governor.

239 Two (2) of the members to be appointed by the Governor shall
240 be appointed only after consideration of recommendations for those
241 appointments made by the Speaker of the House of Representatives
242 to the Governor. All members appointed to the board shall be

243 equally represented from each congressional district as of 2022,
244 and shall live in the district that they represent.

245 This board shall not approve any funding to a county,
246 municipality, state agency or nongovernmental entity whereby a
247 voting member of this board is an executive, other employee or is
248 a voting member of a governing board with such county,
249 municipality, state agency or nongovernmental entity.

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

257 (b) (i) One (1) person initially appointed by the
258 Governor and two (2) persons initially appointed by the Lieutenant
259 Governor shall serve for a term ending June 30, 2025; and (ii) one
260 (1) person initially appointed by the Governor and two (2) persons
261 initially appointed by the Lieutenant Governor shall serve for a
262 term ending June 30, 2026.

263 After the expiration of the initial terms, all such
264 appointments shall be for terms of four (4) years from the
265 expiration of the previous term.

266 (c) A majority of the voting members of the board shall
267 constitute a quorum for the conduct of meetings and all actions of

268 the board shall require a majority vote of the voting members of
269 the board.

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

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

280 (3) No member of the board shall use his official position
281 to obtain, or attempt to obtain, pecuniary benefit for himself
282 other than that compensation provided for by law, or to obtain, or
283 attempt to obtain, pecuniary benefit for any relative or any
284 business with which he is associated, as provided in Section
285 25-4-105.

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

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

294 House of Representatives, Chairman of the Senate Finance
295 Committee, Chairman of the Appropriations Committee of the House
296 of Representatives and Chairman of the Appropriations Committee of
297 the Senate.

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

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

305 27-65-75. On or before the fifteenth day of each month, the
306 revenue collected under the provisions of this chapter during the
307 preceding month shall be paid and distributed as follows:

308 (1) (a) On or before August 15, 1992, and each succeeding
309 month thereafter through July 15, 1993, eighteen percent (18%) of
310 the total sales tax revenue collected during the preceding month
311 under the provisions of this chapter, except that collected under
312 the provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on
313 business activities within a municipal corporation shall be
314 allocated for distribution to the municipality and paid to the
315 municipal corporation. Except as otherwise provided in this
316 paragraph (a), on or before August 15, 1993, and each succeeding
317 month thereafter, eighteen and one-half percent (18-1/2%) of the
318 total sales tax revenue collected during the preceding month under
319 the provisions of this chapter, except that collected under the

320 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
321 27-65-24, on business activities within a municipal corporation
322 shall be allocated for distribution to the municipality and paid
323 to the municipal corporation. However, in the event the State
324 Auditor issues a certificate of noncompliance pursuant to Section
325 21-35-31, the Department of Revenue shall withhold ten percent
326 (10%) of the allocations and payments to the municipality that
327 would otherwise be payable to the municipality under this
328 paragraph (a) until such time that the department receives written
329 notice of the cancellation of a certificate of noncompliance from
330 the State Auditor.

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

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

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

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

357 (c) On or before August 15, 2018, and each succeeding
358 month thereafter until August 14, 2019, two percent (2%) of the
359 total sales tax revenue collected during the preceding month under
360 the provisions of this chapter, except that collected under the
361 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
362 27-65-24, on business activities within the corporate limits of
363 the City of Jackson, Mississippi, shall be deposited into the
364 Capitol Complex Improvement District Project Fund created in
365 Section 29-5-215. On or before August 15, 2019, and each
366 succeeding month thereafter until August 14, 2020, four percent
367 (4%) of the total sales tax revenue collected during the preceding
368 month under the provisions of this chapter, except that collected
369 under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21
370 and 27-65-24, on business activities within the corporate limits
371 of the City of Jackson, Mississippi, shall be deposited into the

372 Capitol Complex Improvement District Project Fund created in
373 Section 29-5-215. On or before August 15, 2020, and each
374 succeeding month thereafter, six percent (6%) of the total sales
375 tax revenue collected during the preceding month under the
376 provisions of this chapter, except that collected under the
377 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
378 27-65-24, on business activities within the corporate limits of
379 the City of Jackson, Mississippi, shall be deposited into the
380 Capitol Complex Improvement District Project Fund created in
381 Section 29-5-215.

382 (d) (i) On or before the fifteenth day of the month
383 that the diversion authorized by this section begins, and each
384 succeeding month thereafter, eighteen and one-half percent
385 (18-1/2%) of the total sales tax revenue collected during the
386 preceding month under the provisions of this chapter, except that
387 collected under the provisions of Sections 27-65-15, 27-65-19(3)
388 and 27-65-21, on business activities within a redevelopment
389 project area developed under a redevelopment plan adopted under
390 the Tax Increment Financing Act (Section 21-45-1 et seq.) shall be
391 allocated for distribution to the county in which the project area
392 is located if:

- 393 1. The county:
- 394 a. Borders on the Mississippi Sound and
395 the State of Alabama, or

396 b. Is Harrison County, Mississippi, and
397 the project area is within a radius of two (2) miles from the
398 intersection of Interstate 10 and Menge Avenue;

399 2. The county has issued bonds under Section
400 21-45-9 to finance all or a portion of a redevelopment project in
401 the redevelopment project area;

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

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

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

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

422 utilized solely to satisfy the indebtedness incurred by the
423 county.

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

447 of this subsection, the term "fiscal year" means the fiscal year
448 beginning July 1 of a year.

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

461 (4) On or before August 15, 1994, and on or before the
462 fifteenth day of each succeeding month through July 15, 1999, from
463 the proceeds of gasoline, diesel fuel or kerosene taxes as
464 provided in Section 27-5-101(a)(ii)1, Four Million Dollars
465 (\$4,000,000.00) shall be deposited in the State Treasury to the
466 credit of a special fund designated as the "State Aid Road Fund,"
467 created by Section 65-9-17. On or before August 15, 1999, and on
468 or before the fifteenth day of each succeeding month, from the
469 total amount of the proceeds of gasoline, diesel fuel or kerosene
470 taxes apportioned by Section 27-5-101(a)(ii)1, Four Million
471 Dollars (\$4,000,000.00) or an amount equal to twenty-three and
472 one-fourth percent (23-1/4%) of those funds, whichever is the

473 greater amount, shall be deposited in the State Treasury to the
474 credit of the "State Aid Road Fund," created by Section 65-9-17.
475 Those funds shall be pledged to pay the principal of and interest
476 on state aid road bonds heretofore issued under Sections 19-9-51
477 through 19-9-77, in lieu of and in substitution for the funds
478 previously allocated to counties under this section. Those funds
479 may not be pledged for the payment of any state aid road bonds
480 issued after April 1, 1981; however, this prohibition against the
481 pledging of any such funds for the payment of bonds shall not
482 apply to any bonds for which intent to issue those bonds has been
483 published for the first time, as provided by law before March 29,
484 1981. From the amount of taxes paid into the special fund under
485 this subsection and subsection (9) of this section, there shall be
486 first deducted and paid the amount necessary to pay the expenses
487 of the Office of State Aid Road Construction, as authorized by the
488 Legislature for all other general and special fund agencies. The
489 remainder of the fund shall be allocated monthly to the several
490 counties in accordance with the following formula:

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

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

497 (c) One-third (1/3) shall be allocated to counties
498 based on the proportion that the rural population of the county

499 bears to the total rural population in all counties of the state,
500 according to the latest federal decennial census.

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

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

507 Any reference in the general laws of this state or the
508 Mississippi Code of 1972 to Section 27-5-105 shall mean and be
509 construed to refer and apply to subsection (4) of Section
510 27-65-75.

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

517 (6) An amount each month beginning August 15, 1983, through
518 November 15, 1986, as specified in Section 6, Chapter 542, Laws of
519 1983, shall be paid into the special fund known as the
520 Correctional Facilities Construction Fund created in Section 6,
521 Chapter 542, Laws of 1983.

522 (7) On or before August 15, 1992, and each succeeding month
523 thereafter through July 15, 2000, two and two hundred sixty-six
524 one-thousandths percent (2.266%) of the total sales tax revenue

525 collected during the preceding month under the provisions of this
526 chapter, except that collected under the provisions of Section
527 27-65-17(2), shall be deposited by the department into the School
528 Ad Valorem Tax Reduction Fund created under Section 37-61-35. On
529 or before August 15, 2000, and each succeeding month thereafter,
530 two and two hundred sixty-six one-thousandths percent (2.266%) of
531 the total sales tax revenue collected during the preceding month
532 under the provisions of this chapter, except that collected under
533 the provisions of Section 27-65-17(2), shall be deposited into the
534 School Ad Valorem Tax Reduction Fund created under Section
535 37-61-35 until such time that the total amount deposited into the
536 fund during a fiscal year equals Forty-two Million Dollars
537 (\$42,000,000.00). Thereafter, the amounts diverted under this
538 subsection (7) during the fiscal year in excess of Forty-two
539 Million Dollars (\$42,000,000.00) shall be deposited into the
540 Education Enhancement Fund created under Section 37-61-33 for
541 appropriation by the Legislature as other education needs and
542 shall not be subject to the percentage appropriation requirements
543 set forth in Section 37-61-33.

544 (8) On or before August 15, 1992, and each succeeding month
545 thereafter, nine and seventy-three one-thousandths percent
546 (9.073%) of the total sales tax revenue collected during the
547 preceding month under the provisions of this chapter, except that
548 collected under the provisions of Section 27-65-17(2), shall be
549 deposited into the Education Enhancement Fund created under
550 Section 37-61-33.

551 (9) On or before August 15, 1994, and each succeeding month
552 thereafter, from the revenue collected under this chapter during
553 the preceding month, Two Hundred Fifty Thousand Dollars
554 (\$250,000.00) shall be paid into the State Aid Road Fund.

555 (10) On or before August 15, 1994, and each succeeding month
556 thereafter through August 15, 1995, from the revenue collected
557 under this chapter during the preceding month, Two Million Dollars
558 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad
559 Valorem Tax Reduction Fund established in Section 27-51-105.

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

569 (12) Notwithstanding any other provision of this section to
570 the contrary, on or before August 15, 1995, and each succeeding
571 month thereafter, the sales tax revenue collected during the
572 preceding month under the provisions of Section 27-65-17(1) on
573 retail sales of private carriers of passengers and light carriers
574 of property, as defined in Section 27-51-101 and the corresponding
575 levy in Section 27-65-23 on the rental or lease of these vehicles,

576 shall be deposited, after diversion, into the Motor Vehicle Ad
577 Valorem Tax Reduction Fund established in Section 27-51-105.

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

586 (14) On or before August 15, 1998, and each succeeding month
587 thereafter through July 15, 2005, that portion of the avails of
588 the tax imposed in Section 27-65-23 that is derived from sales by
589 cotton compresses or cotton warehouses and that would otherwise be
590 paid into the General Fund shall be deposited in an amount not to
591 exceed Two Million Dollars (\$2,000,000.00) into the special fund
592 created under Section 69-37-39. On or before August 15, 2007, and
593 each succeeding month thereafter through July 15, 2010, that
594 portion of the avails of the tax imposed in Section 27-65-23 that
595 is derived from sales by cotton compresses or cotton warehouses
596 and that would otherwise be paid into the General Fund shall be
597 deposited in an amount not to exceed Two Million Dollars
598 (\$2,000,000.00) into the special fund created under Section
599 69-37-39 until all debts or other obligations incurred by the
600 Certified Cotton Growers Organization under the Mississippi Boll
601 Weevil Management Act before January 1, 2007, are satisfied in

602 full. On or before August 15, 2010, and each succeeding month
603 thereafter through July 15, 2011, fifty percent (50%) of that
604 portion of the avails of the tax imposed in Section 27-65-23 that
605 is derived from sales by cotton compresses or cotton warehouses
606 and that would otherwise be paid into the General Fund shall be
607 deposited into the special fund created under Section 69-37-39
608 until such time that the total amount deposited into the fund
609 during a fiscal year equals One Million Dollars (\$1,000,000.00).
610 On or before August 15, 2011, and each succeeding month
611 thereafter, that portion of the avails of the tax imposed in
612 Section 27-65-23 that is derived from sales by cotton compresses
613 or cotton warehouses and that would otherwise be paid into the
614 General Fund shall be deposited into the special fund created
615 under Section 69-37-39 until such time that the total amount
616 deposited into the fund during a fiscal year equals One Million
617 Dollars (\$1,000,000.00).

618 (15) Notwithstanding any other provision of this section to
619 the contrary, on or before September 15, 2000, and each succeeding
620 month thereafter, the sales tax revenue collected during the
621 preceding month under the provisions of Section
622 27-65-19(1)(d)(i)2, and 27-65-19(1)(d)(i)3 shall be deposited,
623 without diversion, into the Telecommunications Ad Valorem Tax
624 Reduction Fund established in Section 27-38-7.

625 (16) (a) On or before August 15, 2000, and each succeeding
626 month thereafter, the sales tax revenue collected during the
627 preceding month under the provisions of this chapter on the gross

628 proceeds of sales of a project as defined in Section 57-30-1 shall
629 be deposited, after all diversions except the diversion provided
630 for in subsection (1) of this section, into the Sales Tax
631 Incentive Fund created in Section 57-30-3.

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

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

647 (18) [Repealed]

648 (19) (a) On or before August 15, 2005, and each succeeding
649 month thereafter, the sales tax revenue collected during the
650 preceding month under the provisions of this chapter on the gross
651 proceeds of sales of a business enterprise located within a
652 redevelopment project area under the provisions of Sections
653 57-91-1 through 57-91-11, and the revenue collected on the gross

654 proceeds of sales from sales made to a business enterprise located
655 in a redevelopment project area under the provisions of Sections
656 57-91-1 through 57-91-11 (provided that such sales made to a
657 business enterprise are made on the premises of the business
658 enterprise), shall, except as otherwise provided in this
659 subsection (19), be deposited, after all diversions, into the
660 Redevelopment Project Incentive Fund as created in Section
661 57-91-9.

662 (b) For a municipality participating in the Economic
663 Redevelopment Act created in Sections 57-91-1 through 57-91-11,
664 the diversion provided for in subsection (1) of this section
665 attributable to the gross proceeds of sales of a business
666 enterprise located within a redevelopment project area under the
667 provisions of Sections 57-91-1 through 57-91-11, and attributable
668 to the gross proceeds of sales from sales made to a business
669 enterprise located in a redevelopment project area under the
670 provisions of Sections 57-91-1 through 57-91-11 (provided that
671 such sales made to a business enterprise are made on the premises
672 of the business enterprise), shall be deposited into the
673 Redevelopment Project Incentive Fund as created in Section
674 57-91-9, as follows:

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

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

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

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

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

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

702 (21) (a) On or before April 15, 2007, and each succeeding
703 month thereafter through June 15, 2013, One Hundred Fifty Thousand
704 Dollars (\$150,000.00) of the sales tax revenue collected during

705 the preceding month under the provisions of this chapter shall be
706 deposited into the MMEIA Tax Incentive Fund created in Section
707 57-101-3.

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

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

720 (23) (a) On or before August 15, 2019, and each month
721 thereafter through July 15, 2020, one percent (1%) of the total
722 sales tax revenue collected during the preceding month from
723 restaurants and hotels shall be allocated for distribution to the
724 Mississippi Development Authority Tourism Advertising Fund
725 established under Section 57-1-64, to be used exclusively for the
726 purpose stated therein. On or before August 15, 2020, and each
727 month thereafter through July 15, 2021, two percent (2%) of the
728 total sales tax revenue collected during the preceding month from
729 restaurants and hotels shall be allocated for distribution to the
730 Mississippi Development Authority Tourism Advertising Fund

731 established under Section 57-1-64, to be used exclusively for the
732 purpose stated therein. On or before August 15, 2021, and each
733 month thereafter, three percent (3%) of the total sales tax
734 revenue collected during the preceding month from restaurants and
735 hotels shall be allocated for distribution to the Mississippi
736 Development Authority Tourism Advertising Fund established under
737 Section 57-1-64, to be used exclusively for the purpose stated
738 therein. The revenue diverted pursuant to this subsection shall
739 not be available for expenditure until February 1, 2020.

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

746 (24) On or before August 15, 2022, and each succeeding month
747 thereafter through July 15, 2023, Eight Hundred Thirty-three
748 Thousand Three Hundred Thirty-three Dollars and Thirty-four Cents
749 (\$833,333.34) of the total sales tax revenue collected during the
750 preceding month under the provisions of this chapter from
751 businesses with the North American Industry Classification System
752 Code of 451110 shall be deposited into the Mississippi Outdoor
753 Stewardship Trust Fund created in Section 2 of this act. On or
754 before August 15, 2023, and each succeeding month thereafter
755 through July 15, 2024, One Million Dollars (\$1,000,000.00) of the
756 total sales tax revenue collected during the preceding month under

757 the provisions of this chapter from businesses with the North
758 American Industry Classification System Code of 451110 shall be
759 deposited into the Mississippi Outdoor Stewardship Trust Fund
760 created in Section 2 of this act. On or before August 15, 2024,
761 and each succeeding month thereafter, One Million Two Hundred
762 Fifty Thousand Dollars (\$1,250,000.00) of the total sales tax
763 revenue collected during the preceding month under the provisions
764 of this chapter from businesses with the North American Industry
765 Classification System Code of 451110 shall be deposited into the
766 Mississippi Outdoor Stewardship Trust Fund created in Section 2 of
767 this act.

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

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

779 (b) (i) Except as otherwise provided in subparagraph
780 (ii) of this paragraph, if any funds have been erroneously
781 disbursed to any municipality or any overpayment of tax is
782 recovered by the taxpayer, the commissioner may make correction

783 and adjust the error or overpayment with the municipality by
784 withholding the necessary funds from any later payment to be made
785 to the municipality.

786 (ii) Subject to the provisions of Sections
787 27-65-51 and 27-65-53, if any funds have been erroneously
788 disbursed to a municipality under subsection (1) of this section
789 for a period of three (3) years or more, the maximum amount that
790 may be recovered or withheld from the municipality is the total
791 amount of funds erroneously disbursed for a period of three (3)
792 years beginning with the date of the first erroneous disbursement.
793 However, if during such period, a municipality provides written
794 notice to the Department of Revenue indicating the erroneous
795 disbursement of funds, then the maximum amount that may be
796 recovered or withheld from the municipality is the total amount of
797 funds erroneously disbursed for a period of one (1) year beginning
798 with the date of the first erroneous disbursement.

799 **SECTION 6.** This act shall take effect and be in force from
800 and after July 1, 2022, and shall stand repealed on June 30, 2022.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

1 AN ACT TO CREATE A SPECIAL FUND IN THE STATE TREASURY TO BE
2 DESIGNATED AS THE MISSISSIPPI OUTDOOR STEWARDSHIP TRUST FUND; TO
3 PROVIDE THAT MONIES IN THE SPECIAL FUND SHALL BE USED BY THE
4 DEPARTMENT OF FINANCE AND ADMINISTRATION, BASED UPON THE
5 RECOMMENDATION OF THE BOARD OF TRUSTEES OF THE MISSISSIPPI OUTDOOR
6 STEWARDSHIP TRUST FUND TO PROVIDE ASSISTANCE TO COUNTIES,
7 MUNICIPALITIES, STATE AGENCIES AND NONGOVERNMENTAL ENTITIES FOR
8 THE SUPPORT OF WILDLIFE, NATURE AND OTHER OUTDOOR ACTIVITY
9 CONSERVATION AND PROMOTION PURPOSES; TO CREATE THE BOARD OF
10 TRUSTEES OF THE MISSISSIPPI OUTDOOR STEWARDSHIP TRUST FUND; TO

11 PROVIDE FOR THE COMPOSITION OF THE BOARD OF TRUSTEES; TO PROVIDE
12 THAT THE BOARD OF TRUSTEES OF THE MISSISSIPPI OUTDOOR STEWARDSHIP
13 TRUST FUND SHALL REVIEW APPLICATIONS FOR ASSISTANCE UNDER THIS ACT
14 AND MAKE RECOMMENDATIONS FOR ASSISTANCE TO THE DEPARTMENT OF
15 FINANCE AND ADMINISTRATION; TO AMEND SECTION 27-65-75, MISSISSIPPI
16 CODE OF 1972, TO PROVIDE THAT A PORTION OF THE STATE SALES TAX
17 REVENUE DERIVED FROM SALES OF BUSINESSES WITH A CERTAIN NORTH
18 AMERICAN INDUSTRY CLASSIFICATION SYSTEM CODE SHALL BE DEPOSITED
19 INTO THE MISSISSIPPI OUTDOOR STEWARDSHIP TRUST FUND; AND FOR
20 RELATED PURPOSES.

HR31\SB2495PH.J

Andrew Ketchings
Clerk of the House of Representatives