

**Adopted  
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

**Senate Bill No. 2495**

**BY: Committee**

**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



are restored to be consistent with, at least one (1) of the following environmental values or conservation benefits:

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

(ii) Protection of wildlife habitat;

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

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

(v) Support of economic development through conservation projects;

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

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

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



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

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

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

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

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

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

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

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

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

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



**SECTION 2.**

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



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. Real property may only be  
133 acquired under this item 6 under the following circumstances:

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

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

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

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

144                   e. Lands surrounding any military base  
145 or military installation.

146           Acquisition of land under this item 6 may not be made through  
147 the exercise of any power of eminent domain or condemnation  
148 proceeding.

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

152                   (c) Unless otherwise authorized by the board, a county,  
153 municipality, state agency or nongovernmental entity that receives



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

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

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

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

175 (b) (i) A county, municipality, state agency or  
176 nongovernmental entity desiring assistance under this section must  
177 submit a complete application to the board. The application must  
178 include a description of the purpose for which assistance is



requested, the type and amount of assistance requested and any other information required by the board.

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

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

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

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

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

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

(c) If the board determines that an applicant should receive assistance, then the board shall prepare a recommendation for assistance. A recommendation for assistance shall provide the purpose for which the assistance is to be provided, the type of





assistance to be provided, the amount of assistance to be provided and any other information determined necessary by the board. The board shall provide its recommendation for assistance to the Department of Finance and Administration and the department shall use funds from the Mississippi Outdoor Stewardship Trust Fund for the purpose of providing the assistance.

**SECTION 3.** (1) (a) There is established the Board of

Trustees of the Mississippi Outdoor Stewardship Trust Fund, which shall consist of twelve (12) members as follows:

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

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

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

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

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

(vi) Three (3) members appointed by the Governor; and



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

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

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

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

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



252 After the expiration of the initial terms, all such  
253 appointments shall be for terms of four (4) years from the  
254 expiration of the previous term.

255 (c) A majority of the voting members of the board shall  
256 constitute a quorum for the conduct of meetings and all actions of  
257 the board shall require a majority vote of the voting members of  
258 the board.

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

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

269 (3) No member of the board shall use his official position  
270 to obtain, or attempt to obtain, pecuniary benefit for himself  
271 other than that compensation provided for by law, or to obtain, or  
272 attempt to obtain, pecuniary benefit for any relative or any  
273 business with which he is associated, as provided in Section  
274 25-4-105.



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

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

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

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

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

(1) (a) On or before August 15, 1992, and each succeeding month thereafter through July 15, 1993, eighteen percent (18%) of the total sales tax revenue collected during the preceding month



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

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

Monies allocated for distribution and credited to a municipal corporation under this paragraph may be pledged as security for a



loan if the distribution received by the municipal corporation is otherwise authorized or required by law to be pledged as security for such a loan.

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

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

(c) On or before August 15, 2018, and each succeeding month thereafter until August 14, 2019, two percent (2%) of the total sales tax revenue collected during the preceding month under the provisions of this chapter, except that collected under the



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

(d) (i) On or before the fifteenth day of the month that the diversion authorized by this section begins, and each succeeding month thereafter, eighteen and one-half percent (18-1/2%) of the total sales tax revenue collected during the



preceding month under the provisions of this chapter, except that collected under the provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on business activities within a redevelopment project area developed under a redevelopment plan adopted under the Tax Increment Financing Act (Section 21-45-1 et seq.) shall be allocated for distribution to the county in which the project area is located if:

1. The county:

a. Borders on the Mississippi Sound and the State of Alabama, or

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

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

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

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

(ii) Before any sales tax revenue may be allocated for distribution to a county under this paragraph, the county shall certify to the Department of Revenue that the requirements of this paragraph have been met, the amount of bonded indebtedness





that has been incurred by the county for the redevelopment project and the expected date the indebtedness incurred by the county will be satisfied.

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

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



425 to report to the department monthly the total number of gallons of  
426 gasoline and diesel fuel sold by them to consumers and retailers  
427 in each municipality during the preceding month. The Department  
428 of Revenue shall have the authority to promulgate such rules and  
429 regulations as is necessary to determine the number of gallons of  
430 gasoline and diesel fuel sold by distributors to consumers and  
431 retailers in each municipality. In determining the percentage  
432 allocation of funds under this subsection for the fiscal year  
433 beginning July 1, 1987, and ending June 30, 1988, the Department  
434 of Revenue may consider gallons of gasoline and diesel fuel sold  
435 for a period of less than one (1) fiscal year. For the purposes  
436 of this subsection, the term "fiscal year" means the fiscal year  
437 beginning July 1 of a year.

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



450           (4) On or before August 15, 1994, and on or before the  
451   fifteenth day of each succeeding month through July 15, 1999, from  
452   the proceeds of gasoline, diesel fuel or kerosene taxes as  
453   provided in Section 27-5-101(a)(ii)1, Four Million Dollars  
454   (\$4,000,000.00) shall be deposited in the State Treasury to the  
455   credit of a special fund designated as the "State Aid Road Fund,"  
456   created by Section 65-9-17. On or before August 15, 1999, and on  
457   or before the fifteenth day of each succeeding month, from the  
458   total amount of the proceeds of gasoline, diesel fuel or kerosene  
459   taxes apportioned by Section 27-5-101(a)(ii)1, Four Million  
460   Dollars (\$4,000,000.00) or an amount equal to twenty-three and  
461   one-fourth percent (23-1/4%) of those funds, whichever is the  
462   greater amount, shall be deposited in the State Treasury to the  
463   credit of the "State Aid Road Fund," created by Section 65-9-17.  
464   Those funds shall be pledged to pay the principal of and interest  
465   on state aid road bonds heretofore issued under Sections 19-9-51  
466   through 19-9-77, in lieu of and in substitution for the funds  
467   previously allocated to counties under this section. Those funds  
468   may not be pledged for the payment of any state aid road bonds  
469   issued after April 1, 1981; however, this prohibition against the  
470   pledging of any such funds for the payment of bonds shall not  
471   apply to any bonds for which intent to issue those bonds has been  
472   published for the first time, as provided by law before March 29,  
473   1981. From the amount of taxes paid into the special fund under  
474   this subsection and subsection (9) of this section, there shall be



first deducted and paid the amount necessary to pay the expenses of the Office of State Aid Road Construction, as authorized by the Legislature for all other general and special fund agencies. The remainder of the fund shall be allocated monthly to the several counties in accordance with the following formula:

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

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

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

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

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

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



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

506           (6) An amount each month beginning August 15, 1983, through  
507 November 15, 1986, as specified in Section 6, Chapter 542, Laws of  
508 1983, shall be paid into the special fund known as the  
509 Correctional Facilities Construction Fund created in Section 6,  
510 Chapter 542, Laws of 1983.

511           (7) On or before August 15, 1992, and each succeeding month  
512 thereafter through July 15, 2000, two and two hundred sixty-six  
513 one-thousandths percent (2.266%) of the total sales tax revenue  
514 collected during the preceding month under the provisions of this  
515 chapter, except that collected under the provisions of Section  
516 27-65-17(2), shall be deposited by the department into the School  
517 Ad Valorem Tax Reduction Fund created under Section 37-61-35. On  
518 or before August 15, 2000, and each succeeding month thereafter,  
519 two and two hundred sixty-six one-thousandths percent (2.266%) of  
520 the total sales tax revenue collected during the preceding month  
521 under the provisions of this chapter, except that collected under  
522 the provisions of Section 27-65-17(2), shall be deposited into the  
523 School Ad Valorem Tax Reduction Fund created under Section  
524 37-61-35 until such time that the total amount deposited into the



525 fund during a fiscal year equals Forty-two Million Dollars  
526 (\$42,000,000.00). Thereafter, the amounts diverted under this  
527 subsection (7) during the fiscal year in excess of Forty-two  
528 Million Dollars (\$42,000,000.00) shall be deposited into the  
529 Education Enhancement Fund created under Section 37-61-33 for  
530 appropriation by the Legislature as other education needs and  
531 shall not be subject to the percentage appropriation requirements  
532 set forth in Section 37-61-33.

533 (8) On or before August 15, 1992, and each succeeding month  
534 thereafter, nine and seventy-three one-thousandths percent  
535 (9.073%) of the total sales tax revenue collected during the  
536 preceding month under the provisions of this chapter, except that  
537 collected under the provisions of Section 27-65-17(2), shall be  
538 deposited into the Education Enhancement Fund created under  
539 Section 37-61-33.

540 (9) On or before August 15, 1994, and each succeeding month  
541 thereafter, from the revenue collected under this chapter during  
542 the preceding month, Two Hundred Fifty Thousand Dollars  
543 (\$250,000.00) shall be paid into the State Aid Road Fund.

544 (10) On or before August 15, 1994, and each succeeding month  
545 thereafter through August 15, 1995, from the revenue collected  
546 under this chapter during the preceding month, Two Million Dollars  
547 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad  
548 Valorem Tax Reduction Fund established in Section 27-51-105.



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

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

567           (13) On or before July 15, 1994, and on or before the  
568 fifteenth day of each succeeding month thereafter, that portion of  
569 the avails of the tax imposed in Section 27-65-22 that is derived  
570 from activities held on the Mississippi State Fairgrounds Complex  
571 shall be paid into a special fund that is created in the State  
572 Treasury and shall be expended upon legislative appropriation



solely to defray the costs of repairs and renovation at the Trade Mart and Coliseum.

(14) On or before August 15, 1998, and each succeeding month thereafter through July 15, 2005, that portion of the avails of the tax imposed in Section 27-65-23 that is derived from sales by cotton compresses or cotton warehouses and that would otherwise be paid into the General Fund shall be deposited in an amount not to exceed Two Million Dollars (\$2,000,000.00) into the special fund created under Section 69-37-39. On or before August 15, 2007, and each succeeding month thereafter through July 15, 2010, that portion of the avails of the tax imposed in Section 27-65-23 that is derived from sales by cotton compresses or cotton warehouses and that would otherwise be paid into the General Fund shall be deposited in an amount not to exceed Two Million Dollars (\$2,000,000.00) into the special fund created under Section 69-37-39 until all debts or other obligations incurred by the Certified Cotton Growers Organization under the Mississippi Boll Weevil Management Act before January 1, 2007, are satisfied in full. On or before August 15, 2010, and each succeeding month thereafter through July 15, 2011, fifty percent (50%) of that portion of the avails of the tax imposed in Section 27-65-23 that is derived from sales by cotton compresses or cotton warehouses and that would otherwise be paid into the General Fund shall be deposited into the special fund created under Section 69-37-39 until such time that the total amount deposited into the fund





598 during a fiscal year equals One Million Dollars (\$1,000,000.00).  
599 On or before August 15, 2011, and each succeeding month  
600 thereafter, that portion of the avails of the tax imposed in  
601 Section 27-65-23 that is derived from sales by cotton compresses  
602 or cotton warehouses and that would otherwise be paid into the  
603 General Fund shall be deposited into the special fund created  
604 under Section 69-37-39 until such time that the total amount  
605 deposited into the fund during a fiscal year equals One Million  
606 Dollars (\$1,000,000.00).

607 (15) Notwithstanding any other provision of this section to  
608 the contrary, on or before September 15, 2000, and each succeeding  
609 month thereafter, the sales tax revenue collected during the  
610 preceding month under the provisions of Section  
611 27-65-19(1)(d)(i)2, and 27-65-19(1)(d)(i)3 shall be deposited,  
612 without diversion, into the Telecommunications Ad Valorem Tax  
613 Reduction Fund established in Section 27-38-7.

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

621 (b) On or before August 15, 2007, and each succeeding  
622 month thereafter, eighty percent (80%) of the sales tax revenue



623 collected during the preceding month under the provisions of this  
624 chapter from the operation of a tourism project under the  
625 provisions of Sections 57-26-1 through 57-26-5, shall be  
626 deposited, after the diversions required in subsections (7) and  
627 (8) of this section, into the Tourism Project Sales Tax Incentive  
628 Fund created in Section 57-26-3.

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

636 (18) [Repealed]

637 (19) (a) On or before August 15, 2005, and each succeeding  
638 month thereafter, the sales tax revenue collected during the  
639 preceding month under the provisions of this chapter on the gross  
640 proceeds of sales of a business enterprise located within a  
641 redevelopment project area under the provisions of Sections  
642 57-91-1 through 57-91-11, and the revenue collected on the gross  
643 proceeds of sales from sales made to a business enterprise located  
644 in a redevelopment project area under the provisions of Sections  
645 57-91-1 through 57-91-11 (provided that such sales made to a  
646 business enterprise are made on the premises of the business  
647 enterprise), shall, except as otherwise provided in this



648 subsection (19), be deposited, after all diversions, into the  
649 Redevelopment Project Incentive Fund as created in Section  
650 57-91-9.

651 (b) For a municipality participating in the Economic  
652 Redevelopment Act created in Sections 57-91-1 through 57-91-11,  
653 the diversion provided for in subsection (1) of this section  
654 attributable to the gross proceeds of sales of a business  
655 enterprise located within a redevelopment project area under the  
656 provisions of Sections 57-91-1 through 57-91-11, and attributable  
657 to the gross proceeds of sales from sales made to a business  
658 enterprise located in a redevelopment project area under the  
659 provisions of Sections 57-91-1 through 57-91-11 (provided that  
660 such sales made to a business enterprise are made on the premises  
661 of the business enterprise), shall be deposited into the  
662 Redevelopment Project Incentive Fund as created in Section  
663 57-91-9, as follows:

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

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



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

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

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

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

691           (21) (a) On or before April 15, 2007, and each succeeding  
692 month thereafter through June 15, 2013, One Hundred Fifty Thousand  
693 Dollars (\$150,000.00) of the sales tax revenue collected during  
694 the preceding month under the provisions of this chapter shall be  
695 deposited into the MMEIA Tax Incentive Fund created in Section  
696 57-101-3.



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

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

709           (23) (a) On or before August 15, 2019, and each month  
710 thereafter through July 15, 2020, one percent (1%) of the total  
711 sales tax revenue collected during the preceding month from  
712 restaurants and hotels shall be allocated for distribution to the  
713 Mississippi Development Authority Tourism Advertising Fund  
714 established under Section 57-1-64, to be used exclusively for the  
715 purpose stated therein. On or before August 15, 2020, and each  
716 month thereafter through July 15, 2021, two percent (2%) of the  
717 total sales tax revenue collected during the preceding month from  
718 restaurants and hotels shall be allocated for distribution to the  
719 Mississippi Development Authority Tourism Advertising Fund  
720 established under Section 57-1-64, to be used exclusively for the  
721 purpose stated therein. On or before August 15, 2021, and each



month thereafter, three percent (3%) of the total sales tax revenue collected during the preceding month from restaurants and hotels shall be allocated for distribution to the Mississippi Development Authority Tourism Advertising Fund established under Section 57-1-64, to be used exclusively for the purpose stated therein. The revenue diverted pursuant to this subsection shall not be available for expenditure until February 1, 2020.

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

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



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

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

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

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



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

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

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

AN ACT TO CREATE A SPECIAL FUND IN THE STATE TREASURY TO BE DESIGNATED AS THE MISSISSIPPI OUTDOOR STEWARDSHIP TRUST FUND; TO PROVIDE THAT MONIES IN THE SPECIAL FUND SHALL BE USED BY THE DEPARTMENT OF FINANCE AND ADMINISTRATION, BASED UPON THE RECOMMENDATION OF THE BOARD OF TRUSTEES OF THE MISSISSIPPI OUTDOOR STEWARDSHIP TRUST FUND TO PROVIDE ASSISTANCE TO COUNTIES, MUNICIPALITIES, STATE AGENCIES AND NONGOVERNMENTAL ENTITIES FOR THE SUPPORT OF WILDLIFE, NATURE AND OTHER OUTDOOR ACTIVITY





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.

