

By: Representatives Bell (65th), Summers

To: Judiciary B

HOUSE BILL NO. 861

1 AN ACT TO REQUIRE COUNTY AND MUNICIPAL LAW ENFORCEMENT
 2 AGENCIES TO DEVELOP AND IMPLEMENT A MOTOR VEHICLE POLICE PURSUIT
 3 POLICY BY A CERTAIN DATE; TO PROVIDE CERTAIN CRITERIA FOR THE
 4 POLICY; TO PROVIDE THAT IF A LOCAL LAW ENFORCEMENT AGENCY FAILS TO
 5 ADOPT A POLICY, THEN THE AGENCY SHALL NOT RECEIVE CERTAIN
 6 ACCREDITATION; TO PROVIDE THAT THE OFFICE OF STANDARDS AND
 7 TRAINING OF THE DEPARTMENT OF PUBLIC SAFETY SHALL DETERMINE
 8 WHETHER THE AGENCIES HAVE IMPLEMENTED A POLICY; TO REQUIRE THE
 9 DEPARTMENT TO ISSUE CERTAIN NOTICE TO THE AGENCIES FOR
 10 NONCOMPLIANCE; TO AUTHORIZE THE DEPARTMENT TO ISSUE A CERTIFICATE
 11 OF NONCOMPLIANCE TO THE DEPARTMENT OF REVENUE TO WITHHOLD CERTAIN
 12 PAYMENTS AND ALLOCATIONS THAT WOULD OTHERWISE BE PAYABLE TO A
 13 COUNTY OR MUNICIPALITY UNTIL SUCH TIME THAT THE DEPARTMENT OF
 14 REVENUE RECEIVES WRITTEN NOTICE OF THE CANCELLATION OF A
 15 CERTIFICATE OF NONCOMPLIANCE FROM THE DEPARTMENT OF PUBLIC SAFETY;
 16 TO AMEND SECTIONS 27-65-75, 27-5-101, 65-33-45 AND 45-1-43,
 17 MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED
 18 PURPOSES.

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

20 **SECTION 1.** (1) For purposes of this section, the following
 21 words and terms shall have the meanings ascribed in this section
 22 unless the context clearly indicates otherwise:

23 (a) "Local law enforcement agency" means a county
 24 sheriff department or municipal police department.



25 (b) "Police officer" means a sworn member of a local
26 law enforcement agency, which member or officer is assigned to
27 patrol duties on public streets or highways.

28 (c) "Police Pursuit" means an attempt by a police
29 officer in an authorized emergency vehicle to apprehend any
30 occupant of another moving motor vehicle, when the driver of the
31 fleeing vehicle is attempting to avoid apprehension by maintaining
32 or increasing the speed of such vehicle or by ignoring the police
33 officer's attempt to stop such vehicle.

34 (2) No later than December 31, 2026, each local law
35 enforcement agency shall develop and implement a written emergency
36 vehicle response policy governing the procedures under which a
37 police officer should initiate, continue and terminate a motor
38 vehicle pursuit. This policy may be the model policy endorsed by a
39 national or state organization or association of police chiefs or
40 police officers.

41 (3) Each local law enforcement agency pursuit policy shall
42 include, but not be limited to, the following procedural elements:

43 (a) The prohibition of initiating a pursuit where the
44 police officer is pursuing a fleeing individual who has allegedly
45 committed a misdemeanor offense only.

46 (b) Decision making criteria or principles for
47 initiation of pursuit. These criteria or principles may include,
48 but not be limited to:



49 (i) The potential for harm or immediate or
50 potential danger to others if the fleeing individual or
51 individuals escape.

52 (ii) The seriousness of the offense committed or
53 believed to have been committed by the individual or individuals
54 attempting to flee.

55 (iii) Safety factors that pose a risk to police
56 officers, other motorists, pedestrians and other persons.

57 (c) Responsibilities of the pursuing officers.

58 (d) Responsibilities for the communications center of
59 the local law enforcement agency.

60 (e) Responsibilities of the field supervisor.

61 (f) Traffic regulations during pursuit, including, but
62 not limited to, the use of emergency equipment, audio signals and
63 visual signals.

64 (g) Pursuit tactics.

65 (h) Roadblock usage.

66 (i) Communication and coordination of pursuit protocol
67 for interjurisdictional pursuit.

68 (j) Decision making criteria or principles for
69 termination of pursuit. These criteria or principles may include,
70 but not be limited to, safety factors that pose a risk to police
71 officers, other motorists, pedestrians and other persons.

72 (k) In the case of a pursuit that may proceed and
73 continue into another political subdivision:



74 (i) The requirement to notify and the procedures
75 to be used to notify the police department in such other political
76 subdivision, or, if there is no organized police department in the
77 other political subdivision, the officers responsible for law
78 enforcement in such other political subdivision, that there is a
79 pursuit in progress; and

80 (ii) The coordination and responsibility of
81 supervisory personnel in each such political subdivision, and the
82 police officer engaged in such pursuit;

83 (1) The type and amount of training in pursuits, that
84 each police officer shall undergo, which may include training in
85 vehicle simulators, if vehicle simulator training is determined to
86 be necessary; and

87 (m) That a police officer immediately notify
88 supervisory personnel or the officer in charge after the police
89 officer begins a pursuit. The chief of police or sheriff, shall
90 inform each officer within such chief's, or sheriff's department
91 and each officer responsible for law enforcement in a political
92 subdivision in which there is no such department of the existence
93 of the policy of pursuit to be employed by any such officer and
94 shall take whatever measures that are necessary to assure that
95 each such officer understands the pursuit policy established.

96 (4) Any local law enforcement agency that fails to adopt the
97 policy prescribed under subsection (3) of this section shall not
98 be eligible for any state accreditation and the board of



99 supervisors of a county and the governing authorities of a
100 municipality shall be subject to the withholding of certain
101 allocations and payments.

102 (5) A copy the local law enforcement agency's policy shall
103 be filed with the Office of Standards and Training of the
104 Department of Public Safety, and the agency shall update the
105 filing whenever changes are adopted.

106 (6) Any local law enforcement agency may consult with the
107 Office of Standards and Training for assistance in formulating the
108 policy required under this section.

109 **SECTION 2.** It shall be the duty of the Office of Standards
110 and Training of the Department of Public Safety to examine
111 annually the books, records and other documents of each county and
112 municipality and to perform such investigations as may be
113 necessary to determine if a county or municipality has actually
114 adopted and implemented a police pursuit policy as required under
115 Section 1 of this act. If upon examination by the Department of
116 Public Safety it is determined that a county or municipality is
117 not in substantial compliance with the requirements under Section
118 1 of this act, the Department of Public Safety shall file a
119 certified written notice with the clerk of the board of
120 supervisors or the clerk of the municipality notifying the board
121 of supervisors or governing authorities of a municipality, as the
122 case may be, of the department's intention to issue a certificate
123 of noncompliance to the Department of Revenue and to the Attorney



124 General thirty (30) days immediately following the date of the
125 filing of the notice unless within such period the county or
126 municipality substantially complies with the requirements
127 prescribed under Section 1 of this act. If after thirty (30) days
128 from the giving of the notice to the county or the municipality,
129 in the opinion of the Director of the of the Office of Standards
130 and Training of the Department of Public Safety, and the county or
131 municipality has not substantially complied with the requirements
132 described in Section 1 of this act, the Department of Public
133 Safety shall issue a certificate of noncompliance to the board of
134 supervisors or governing authorities of the
135 municipality, Department of Revenue and the Attorney General.
136 Thereafter, the Department of Revenue shall withhold all
137 allocations and payments to the county that would otherwise be
138 payable under Sections 27-65-75(4), 27-5-101(b)(vi) and 65-33-45,
139 as well as the payments that would be due to the municipality as
140 provided under Section 27-65-75(1)(a), as the case may be, until
141 such time as the Department of Revenue and the Attorney General
142 receive from the Department of Public Safety written notice of
143 cancellation of the certificate of noncompliance. However, all of
144 the funds that are withheld from the county or municipality, as
145 the case may be, during the first ninety (90) days following
146 issuance of a certificate of noncompliance under this subsection
147 shall accrue to the account of that county or municipality and
148 shall be subsequently allocated and paid to that county or



149 municipality as otherwise provided by law if within such
150 ninety-day period the board of supervisors or governing
151 authorities of the municipality, the Department of Revenue and the
152 Attorney General receive written notice from the Department of
153 Public Safety of cancellation of the certificate of noncompliance.
154 The Department of Public Safety shall not unreasonably delay the
155 issuance of a written notice of cancellation of a certificate of
156 noncompliance but shall promptly issue a written notice of
157 cancellation of certificate of noncompliance upon an affirmative
158 showing by the county or municipality that it has come into
159 substantial compliance. If the Department of Pubic Safety has not
160 issued a written notice of cancellation of the certificate of
161 noncompliance within ninety (90) days after issuance of a
162 certificate of noncompliance, all such funds as have been withheld
163 and accrued to the county or municipality during such period,
164 along with all monthly allocations which accrue but are withheld
165 from the county or municipality following such ninety-day period
166 for failure of the county or municipality to comply, shall be
167 forfeited and reallocated among all other counties and
168 municipalities in the state that are eligible for such funds in
169 accordance with the same formula for calculating original
170 allocations among counties and municipalities.

171 There shall be no administrative appeal from any action of
172 the Department of Public Safety under this subsection in issuing
173 or failing to issue any certificate of noncompliance or notice of



174 cancellation of a certificate of noncompliance; however, if a
175 civil action is filed for and on behalf of any county or
176 municipality which is aggrieved by any action of the Department of
177 Public Safety under this section within ninety (90) days after
178 issuance to the county or municipality of a certificate of
179 noncompliance, any money as would otherwise be reallocated to
180 other counties or municipalities under this section shall be held
181 in escrow pending final determination of the civil action.

182 **SECTION 3.** Section 27-65-75, Mississippi Code of 1972, is
183 amended as follows:

184 27-65-75. On or before the fifteenth day of each month, the
185 revenue collected under the provisions of this chapter during the
186 preceding month shall be paid and distributed as follows:

187 (1) (a) On or before August 15, 1992, and each succeeding
188 month thereafter through July 15, 1993, eighteen percent (18%) of
189 the total sales tax revenue collected during the preceding month
190 under the provisions of this chapter, except that collected under
191 the provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on
192 business activities within a municipal corporation shall be
193 allocated for distribution to the municipality and paid to the
194 municipal corporation. Except as otherwise provided in this
195 paragraph (a), on or before August 15, 1993, and each succeeding
196 month thereafter, eighteen and one-half percent (18-1/2%) of the
197 total sales tax revenue collected during the preceding month under
198 the provisions of this chapter, except that collected under the



199 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
200 27-65-24, on business activities within a municipal corporation
201 shall be allocated for distribution to the municipality and paid
202 to the municipal corporation. However, in the event the State
203 Auditor issues a certificate of noncompliance pursuant to Section
204 21-35-31, the Department of Revenue shall withhold ten percent
205 (10%) of the allocations and payments to the municipality that
206 would otherwise be payable to the municipality under this
207 paragraph (a) until such time that the department receives written
208 notice of the cancellation of a certificate of noncompliance from
209 the State Auditor. Also, if the Department of Public Safety issues
210 a certificate of noncompliance pursuant to Section 2 of this act,
211 the Department of Revenue shall withhold ten percent (10%) of the
212 allocations and payment to the municipality that would otherwise
213 be payable to the municipality under this paragraph (a) until such
214 time that the department receives written notice of the
215 cancellation of a certificate of noncompliance for the Department
216 of Public Safety.

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

220 Monies allocated for distribution and credited to a municipal
221 corporation under this paragraph may be pledged as security for a
222 loan if the distribution received by the municipal corporation is



223 otherwise authorized or required by law to be pledged as security
224 for such a loan.

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

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

243 (c) On or before August 15, 2018, and each succeeding
244 month thereafter until August 14, 2019, two percent (2%) of the
245 total sales tax revenue collected during the preceding month under
246 the provisions of this chapter, except that collected under the
247 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and



248 27-65-24, on business activities within the corporate limits of
249 the City of Jackson, Mississippi, shall be deposited into the
250 Capitol Complex Improvement District Project Fund created in
251 Section 29-5-215. On or before August 15, 2019, and each
252 succeeding month thereafter until August 14, 2020, four percent
253 (4%) of the total sales tax revenue collected during the preceding
254 month under the provisions of this chapter, except that collected
255 under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21
256 and 27-65-24, on business activities within the corporate limits
257 of the City of Jackson, Mississippi, shall be deposited into the
258 Capitol Complex Improvement District Project Fund created in
259 Section 29-5-215. On or before August 15, 2020, and each
260 succeeding month thereafter, six percent (6%) of the total sales
261 tax revenue collected during the preceding month under the
262 provisions of this chapter, except that collected under the
263 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
264 27-65-24, on business activities within the corporate limits of
265 the City of Jackson, Mississippi, shall be deposited into the
266 Capitol Complex Improvement District Project Fund created in
267 Section 29-5-215.

268 (d) (i) On or before the fifteenth day of the month
269 that the diversion authorized by this section begins, and each
270 succeeding month thereafter, eighteen and one-half percent
271 (18-1/2%) of the total sales tax revenue collected during the
272 preceding month under the provisions of this chapter, except that



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

279 1. The county:

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

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

285 2. The county has issued bonds under Section
286 21-45-9 to finance all or a portion of a redevelopment project in
287 the redevelopment project area;

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

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

293 (ii) Before any sales tax revenue may be allocated
294 for distribution to a county under this paragraph, the county
295 shall certify to the Department of Revenue that the requirements
296 of this paragraph have been met, the amount of bonded indebtedness
297 that has been incurred by the county for the redevelopment project



298 and the expected date the indebtedness incurred by the county will
299 be satisfied.

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

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



323 gasoline and diesel fuel sold by them to consumers and retailers
324 in each municipality during the preceding month. The Department
325 of Revenue shall have the authority to promulgate such rules and
326 regulations as is necessary to determine the number of gallons of
327 gasoline and diesel fuel sold by distributors to consumers and
328 retailers in each municipality. In determining the percentage
329 allocation of funds under this subsection for the fiscal year
330 beginning July 1, 1987, and ending June 30, 1988, the Department
331 of Revenue may consider gallons of gasoline and diesel fuel sold
332 for a period of less than one (1) fiscal year. For the purposes
333 of this subsection, the term "fiscal year" means the fiscal year
334 beginning July 1 of a year.

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



347 (4) On or before August 15, 1994, and on or before the
348 fifteenth day of each succeeding month through July 15, 1999, from
349 the proceeds of gasoline, diesel fuel or kerosene taxes as
350 provided in Section 27-5-101(a)(ii)1, Four Million Dollars
351 (\$4,000,000.00) shall be deposited in the State Treasury to the
352 credit of a special fund designated as the "State Aid Road Fund,"
353 created by Section 65-9-17. On or before August 15, 1999, and on
354 or before the fifteenth day of each succeeding month, from the
355 total amount of the proceeds of gasoline, diesel fuel or kerosene
356 taxes apportioned by Section 27-5-101(a)(ii)1, Four Million
357 Dollars (\$4,000,000.00) or an amount equal to twenty-three and
358 one-fourth percent (23-1/4%) of those funds, whichever is the
359 greater amount, shall be deposited in the State Treasury to the
360 credit of the "State Aid Road Fund," created by Section 65-9-17.
361 Those funds shall be pledged to pay the principal of and interest
362 on state aid road bonds heretofore issued under Sections 19-9-51
363 through 19-9-77, in lieu of and in substitution for the funds
364 previously allocated to counties under this section. Those funds
365 may not be pledged for the payment of any state aid road bonds
366 issued after April 1, 1981; however, this prohibition against the
367 pledging of any such funds for the payment of bonds shall not
368 apply to any bonds for which intent to issue those bonds has been
369 published for the first time, as provided by law before March 29,
370 1981. From the amount of taxes paid into the special fund under
371 this subsection and subsection (9) of this section, there shall be



372 first deducted and paid the amount necessary to pay the expenses
373 of the Office of State Aid Road Construction, as authorized by the
374 Legislature for all other general and special fund agencies.

375 Except as otherwise provided under Section 2 of this act, the
376 remainder of the fund shall be allocated monthly to the several
377 counties in accordance with the following formula:

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

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

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

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

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

394 Any reference in the general laws of this state or the
395 Mississippi Code of 1972 to Section 27-5-105 shall mean and be



396 construed to refer and apply to subsection (4) of Section
397 27-65-75.

398 (5) One Million Six Hundred Sixty-six Thousand Six Hundred
399 Sixty-six Dollars (\$1,666,666.00) each month shall be paid into
400 the special fund known as the "Educational Facilities Revolving
401 Loan Fund" created and existing under the provisions of Section
402 37-47-24. Those payments into that fund are to be made on the
403 last day of each succeeding month hereafter. This subsection (5)
404 shall stand repealed on July 1, 2023.

405 (6) An amount each month beginning August 15, 1983, through
406 November 15, 1986, as specified in Section 6, Chapter 542, Laws of
407 1983, shall be paid into the special fund known as the
408 Correctional Facilities Construction Fund created in Section 6,
409 Chapter 542, Laws of 1983.

410 (7) On or before August 15, 1992, and each succeeding month
411 thereafter through July 15, 2000, two and two hundred sixty-six
412 one-thousandths percent (2.266%) of the total sales tax revenue
413 collected during the preceding month under the provisions of this
414 chapter, except that collected under the provisions of Section
415 27-65-17(2), shall be deposited by the department into the School
416 Ad Valorem Tax Reduction Fund created under Section 37-61-35. On
417 or before August 15, 2000, and each succeeding month thereafter,
418 two and two hundred sixty-six one-thousandths percent (2.266%) of
419 the total sales tax revenue collected during the preceding month
420 under the provisions of this chapter, except that collected under



421 the provisions of Section 27-65-17(2), shall be deposited into the
422 School Ad Valorem Tax Reduction Fund created under Section
423 37-61-35 until such time that the total amount deposited into the
424 fund during a fiscal year equals Forty-two Million Dollars
425 (\$42,000,000.00). Thereafter, the amounts diverted under this
426 subsection (7) during the fiscal year in excess of Forty-two
427 Million Dollars (\$42,000,000.00) shall be deposited into the
428 Education Enhancement Fund created under Section 37-61-33 for
429 appropriation by the Legislature as other education needs and
430 shall not be subject to the percentage appropriation requirements
431 set forth in Section 37-61-33.

432 (8) On or before August 15, 1992, and each succeeding month
433 thereafter, nine and seventy-three one-thousandths percent
434 (9.073%) of the total sales tax revenue collected during the
435 preceding month under the provisions of this chapter, except that
436 collected under the provisions of Section 27-65-17(2), shall be
437 deposited into the Education Enhancement Fund created under
438 Section 37-61-33.

439 (9) On or before August 15, 1994, and each succeeding month
440 thereafter, from the revenue collected under this chapter during
441 the preceding month, Two Hundred Fifty Thousand Dollars
442 (\$250,000.00) shall be paid into the State Aid Road Fund.

443 (10) On or before August 15, 1994, and each succeeding month
444 thereafter through August 15, 1995, from the revenue collected
445 under this chapter during the preceding month, Two Million Dollars



446 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad
447 Valorem Tax Reduction Fund established in Section 27-51-105.

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

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

466 (13) On or before July 15, 1994, and on or before the
467 fifteenth day of each succeeding month thereafter, that portion of
468 the avails of the tax imposed in Section 27-65-22 that is derived
469 from activities held on the Mississippi State Fairgrounds Complex
470 shall be paid into a special fund that is created in the State



471 Treasury and shall be expended upon legislative appropriation
472 solely to defray the costs of repairs and renovation at the Trade
473 Mart and Coliseum.

474 (14) On or before August 15, 1998, and each succeeding month
475 thereafter through July 15, 2005, that portion of the avails of
476 the tax imposed in Section 27-65-23 that is derived from sales by
477 cotton compresses or cotton warehouses and that would otherwise be
478 paid into the General Fund shall be deposited in an amount not to
479 exceed Two Million Dollars (\$2,000,000.00) into the special fund
480 created under Section 69-37-39. On or before August 15, 2007, and
481 each succeeding month thereafter through July 15, 2010, that
482 portion of the avails of the tax imposed in Section 27-65-23 that
483 is derived from sales by cotton compresses or cotton warehouses
484 and that would otherwise be paid into the General Fund shall be
485 deposited in an amount not to exceed Two Million Dollars
486 (\$2,000,000.00) into the special fund created under Section
487 69-37-39 until all debts or other obligations incurred by the
488 Certified Cotton Growers Organization under the Mississippi Boll
489 Weevil Management Act before January 1, 2007, are satisfied in
490 full. On or before August 15, 2010, and each succeeding month
491 thereafter through July 15, 2011, fifty percent (50%) of that
492 portion of the avails of the tax imposed in Section 27-65-23 that
493 is derived from sales by cotton compresses or cotton warehouses
494 and that would otherwise be paid into the General Fund shall be
495 deposited into the special fund created under Section 69-37-39



496 until such time that the total amount deposited into the fund
497 during a fiscal year equals One Million Dollars (\$1,000,000.00).
498 On or before August 15, 2011, and each succeeding month
499 thereafter, that portion of the avails of the tax imposed in
500 Section 27-65-23 that is derived from sales by cotton compresses
501 or cotton warehouses and that would otherwise be paid into the
502 General Fund shall be deposited into the special fund created
503 under Section 69-37-39 until such time that the total amount
504 deposited into the fund during a fiscal year equals One Million
505 Dollars (\$1,000,000.00).

506 (15) Notwithstanding any other provision of this section to
507 the contrary, on or before September 15, 2000, and each succeeding
508 month thereafter, the sales tax revenue collected during the
509 preceding month under the provisions of Section
510 27-65-19(1)(d)(i)2, and 27-65-19(1)(d)(i)3 shall be deposited,
511 without diversion, into the Telecommunications Ad Valorem Tax
512 Reduction Fund established in Section 27-38-7.

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



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

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

535 (18) [Repealed]

536 (19) (a) On or before August 15, 2005, and each succeeding
537 month thereafter, the sales tax revenue collected during the
538 preceding month under the provisions of this chapter on the gross
539 proceeds of sales of a business enterprise located within a
540 redevelopment project area under the provisions of Sections
541 57-91-1 through 57-91-11, and the revenue collected on the gross
542 proceeds of sales from sales made to a business enterprise located
543 in a redevelopment project area under the provisions of Sections
544 57-91-1 through 57-91-11 (provided that such sales made to a



545 business enterprise are made on the premises of the business
546 enterprise), shall, except as otherwise provided in this
547 subsection (19), be deposited, after all diversions, into the
548 Redevelopment Project Incentive Fund as created in Section
549 57-91-9.

550 (b) For a municipality participating in the Economic
551 Redevelopment Act created in Sections 57-91-1 through 57-91-11,
552 the diversion provided for in subsection (1) of this section
553 attributable to the gross proceeds of sales of a business
554 enterprise located within a redevelopment project area under the
555 provisions of Sections 57-91-1 through 57-91-11, and attributable
556 to the gross proceeds of sales from sales made to a business
557 enterprise located in a redevelopment project area under the
558 provisions of Sections 57-91-1 through 57-91-11 (provided that
559 such sales made to a business enterprise are made on the premises
560 of the business enterprise), shall be deposited into the
561 Redevelopment Project Incentive Fund as created in Section
562 57-91-9, as follows:

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

567 (ii) For the seventh year in which such payments
568 are made to a developer from the Redevelopment Project Incentive



569 Fund, eighty percent (80%) of the diversion shall be deposited
570 into the fund;

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

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

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

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

590 (21) (a) On or before April 15, 2007, and each succeeding
591 month thereafter through June 15, 2013, One Hundred Fifty Thousand
592 Dollars (\$150,000.00) of the sales tax revenue collected during
593 the preceding month under the provisions of this chapter shall be



594 deposited into the MMEIA Tax Incentive Fund created in Section
595 57-101-3.

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

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

608 (23) (a) On or before August 15, 2019, and each month
609 thereafter through July 15, 2020, one percent (1%) of the total
610 sales tax revenue collected during the preceding month from
611 restaurants and hotels shall be allocated for distribution to the
612 Mississippi Development Authority Tourism Advertising Fund
613 established under Section 57-1-64, to be used exclusively for the
614 purpose stated therein. On or before August 15, 2020, and each
615 month thereafter through July 15, 2021, two percent (2%) of the
616 total sales tax revenue collected during the preceding month from
617 restaurants and hotels shall be allocated for distribution to the
618 Mississippi Development Authority Tourism Advertising Fund



619 established under Section 57-1-64, to be used exclusively for the
620 purpose stated therein. On or before August 15, 2021, and each
621 month thereafter, three percent (3%) of the total sales tax
622 revenue collected during the preceding month from restaurants and
623 hotels shall be allocated for distribution to the Mississippi
624 Development Authority Tourism Advertising Fund established under
625 Section 57-1-64, to be used exclusively for the purpose stated
626 therein. The revenue diverted pursuant to this subsection shall
627 not be available for expenditure until February 1, 2020.

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

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

637 (25) (a) It shall be the duty of the municipal officials of
638 any municipality that expands its limits, or of any community that
639 incorporates as a municipality, to notify the commissioner of that
640 action thirty (30) days before the effective date. Failure to so
641 notify the commissioner shall cause the municipality to forfeit
642 the revenue that it would have been entitled to receive during



643 this period of time when the commissioner had no knowledge of the
644 action.

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

652 (ii) Subject to the provisions of Sections
653 27-65-51 and 27-65-53, if any funds have been erroneously
654 disbursed to a municipality under subsection (1) of this section
655 for a period of three (3) years or more, the maximum amount that
656 may be recovered or withheld from the municipality is the total
657 amount of funds erroneously disbursed for a period of three (3)
658 years beginning with the date of the first erroneous disbursement.
659 However, if during such period, a municipality provides written
660 notice to the Department of Revenue indicating the erroneous
661 disbursement of funds, then the maximum amount that may be
662 recovered or withheld from the municipality is the total amount of
663 funds erroneously disbursed for a period of one (1) year beginning
664 with the date of the first erroneous disbursement.

665 **SECTION 4.** Section 27-5-101, Mississippi Code of 1972, is
666 amended as follows:



667 **[With regard to any county which is exempt from the**
668 **provisions of Section 19-2-3, this section shall read as follows:]**

669 27-5-101. Unless otherwise provided in this section, on or
670 before the fifteenth day of each month, all gasoline, diesel fuel
671 or kerosene taxes which are levied under the laws of this state
672 and collected during the previous month shall be paid and
673 apportioned by the * * * Department of Revenue as follows:

674 (a) (i) Except as otherwise provided in Section
675 31-17-127, from the gross amount of gasoline, diesel fuel or
676 kerosene taxes produced by the state, there shall be deducted an
677 amount equal to one-sixth (1/6) of principal and interest
678 certified by the State Treasurer to the * * * Department of
679 Revenue to be due on the next semiannual bond and interest payment
680 date, as required under the provisions of Chapter 130, Laws of
681 1938, and subsequent acts authorizing the issuance of bonds
682 payable from gasoline, diesel fuel or kerosene tax revenue on a
683 parity with the bonds issued under authority of said Chapter 130.
684 The State Treasurer shall certify to the * * * Department of
685 Revenue on or before the fifteenth day of each month the amount to
686 be paid to the "Highway Bonds Sinking Fund" as provided by said
687 Chapter 130, Laws of 1938, and subsequent acts authorizing the
688 issuance of bonds payable from gasoline, diesel fuel or kerosene
689 tax revenue, on a parity with the bonds issued under authority of
690 said Chapter 130; and the * * * Department of Revenue shall, on or
691 before the twenty-fifth day of each month, pay into the State



692 Treasury for credit to the "Highway Bonds Sinking Fund" the amount
693 so certified to him by the State Treasurer due to be paid into
694 such fund each month. The payments to the "Highway Bonds Sinking
695 Fund" shall be made out of gross gasoline, diesel fuel or kerosene
696 tax collections before deductions of any nature are considered;
697 however, such payments shall be deducted from the allocation to
698 the Mississippi Department of Transportation under paragraph (c)
699 of this section.

700 (ii) From collections derived from the portion of
701 the gasoline excise tax that exceeds Seven Cents (7¢) per gallon,
702 from the portion of the tax on aviation gas under Section 27-55-11
703 that exceeds Six and Four-tenths Cents (6.4¢) per gallon, from the
704 portion of the special fuel tax levied under Sections 27-55-519
705 and 27-55-521, at Eighteen Cents (18¢) per gallon that exceeds Ten
706 Cents (10¢) per gallon, from the portion of the taxes levied under
707 Section 27-55-519, at Five and Three-fourths Cents (5.75¢) per
708 gallon that exceeds One Cent (1¢) per gallon on special fuel and
709 Five and One-fourth Cents (5.25¢) per gallon on special fuel used
710 as aircraft fuel, from the portion of the excise tax on compressed
711 gas used as a motor fuel that exceeds the rate of tax in effect on
712 June 30, 1987, and from the portion of the gasoline excise tax in
713 excess of Seven Cents (7¢) per gallon and the diesel excise tax in
714 excess of Ten Cents (10¢) per gallon under Section 27-61-5 there
715 shall be deducted:



716 1. An amount as provided in Section
717 27-65-75(4) to the credit of a special fund designated as the
718 "Office of State Aid Road Construction."

719 2. An amount equal to the tax collections
720 derived from Two Cents (2¢) per gallon of the gasoline excise tax
721 for distribution to the State Highway Fund to be used exclusively
722 for the construction, reconstruction and maintenance of highways
723 of the State of Mississippi or the payment of interest and
724 principal on bonds when specifically authorized by the Legislature
725 for that purpose.

726 3. The balance shall be deposited in the
727 State Treasury to the credit of the State Highway Fund.

728 (b) Subject to the provisions that said basis of
729 distribution shall in nowise affect adversely the amount
730 specifically pledged in paragraph (a) of this section to be paid
731 into the "Highway Bonds Sinking Fund," the following shall be
732 deducted from the amount produced by the state tax on gasoline,
733 diesel fuel or kerosene tax collections, excluding collections
734 derived from the portion of the gasoline excise tax that exceeds
735 Seven Cents (7¢) per gallon, from the portion of the tax on
736 aviation gas under Section 27-55-11 that exceeds Six and
737 Four-tenths Cents (6.4¢) per gallon, from the portion of the
738 special fuel tax levied under Sections 27-55-519 and 27-55-521, at
739 Eighteen Cents (18¢) per gallon that exceeds Ten Cents (10¢) per
740 gallon, from the portion of the taxes levied under Section



741 27-55-519, at Five and Three-fourths Cents (5.75¢) per gallon that
742 exceeds One Cent (1¢) per gallon on special fuel and Five and
743 One-fourth Cents (5.25¢) per gallon on special fuel used as
744 aircraft fuel, from the portion of the excise tax on compressed
745 gas used as a motor fuel that exceeds the rate of tax in effect on
746 June 30, 1987, and from the portion of the gasoline excise tax in
747 excess of Seven Cents (7¢) per gallon and the diesel excise tax in
748 excess of Ten Cents (10¢) per gallon under Section 27-61-5:

749 (i) Twenty percent (20%) of such amount which
750 shall be earmarked and set aside for the construction,
751 reconstruction and maintenance of the highways and roads of the
752 state, provided that if such twenty percent (20%) should reduce
753 any county to a lesser amount than that received in the fiscal
754 year ending June 30, 1966, then such twenty percent (20%) shall be
755 reduced to a percentage to provide that no county shall receive
756 less than its portion for the fiscal year ending June 30, 1966;

757 (ii) The amount allowed as refund on gasoline or
758 as tax credit on diesel fuel or kerosene used for agricultural,
759 maritime, industrial, domestic, and nonhighway purposes;

760 (iii) Five percent (5%) of such amount shall be
761 paid to the State Highway Fund;

762 (iv) The amount or portion thereof authorized by
763 legislative appropriation to the Fisheries and Wildlife Fund
764 created under Section 59-21-25;



765 (v) The amount for deposit into the special
766 aviation fund under paragraph (d) of this section; and

767 (vi) The remainder shall be divided on a basis of
768 nine-fourteenths (9/14) and five-fourteenths (5/14) (being the
769 same basis as Four and One-half Cents (4-1/2¢) and Two and
770 One-half Cents (2-1/2¢) is to Seven Cents (7¢) on gasoline, and
771 six and forty-three one-hundredths (6.43) and three and
772 fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel
773 fuel or kerosene). The amount produced by the nine-fourteenths
774 (9/14) division shall be allocated to the * * * Department of
775 Transportation and paid into the State Treasury as provided in
776 this section and in Section 27-5-103 and the five-fourteenths
777 (5/14) division shall be returned to the counties of the state,
778 except as otherwise provided under Section 2 of this act, on the
779 following basis:

780 1. In each fiscal year, each county shall be
781 paid each month the same percentage of the monthly total to be
782 distributed as was paid to that county during the same month in
783 the fiscal year which ended April 9, 1960, until the county
784 receives One Hundred Ninety Thousand Dollars (\$190,000.00) in such
785 fiscal year, at which time funds shall be distributed under the
786 provisions of paragraph (b)(vi)4 of this section.

787 2. If after payments in 1 above, any county
788 has not received a total of One Hundred Ninety Thousand Dollars
789 (\$190,000.00) at the end of the fiscal year ending June 30, 1961,



790 and each fiscal year thereafter, then any available funds not
791 distributed under 1 above shall be used to bring such county or
792 counties up to One Hundred Ninety Thousand Dollars (\$190,000.00)
793 or such funds shall be divided equally among such counties not
794 reaching One Hundred Ninety Thousand Dollars (\$190,000.00) if
795 there is not sufficient money to bring all the counties to said
796 One Hundred Ninety Thousand Dollars (\$190,000.00).

797 3. When a county has been paid an amount
798 equal to the total which was paid to the same county during the
799 fiscal year ended April 9, 1960, such county shall receive no
800 further payments during the then current fiscal year until the
801 last month of such current fiscal year, at which time distribution
802 will be made under 2 above, except as set out in 4 below.

803 4. During the last month of the current
804 fiscal year, should it be determined that there are funds
805 available in excess of the amount distributed for the year under 1
806 and 2 above, then such excess funds shall be distributed among the
807 various counties as follows:

808 One-third (1/3) of such excess to be
809 divided equally among the counties;

810 One-third (1/3) of such excess to be paid
811 to the counties in the proportion which the population of each
812 county bears to the total population of the state according to the
813 last federal census;



814 One-third (1/3) of such excess to be paid
815 to the counties in the proportion which the number of square miles
816 of each county bears to the total square miles in the state.

817 5. It is the declared purpose and intent of
818 the Legislature that no county shall be paid less than was paid
819 during the year ended April 9, 1960, unless the amount to be
820 distributed to all counties in any year is less than the amount
821 distributed to all counties during the year ended April 9, 1960.

822 The Municipal Aid Fund as established by Section 27-5-103
823 shall not participate in any portion of any funds allocated to any
824 county hereunder over and above One Hundred Ninety Thousand
825 Dollars (\$190,000.00).

826 In any county having countywide road or bridge bonds, or
827 supervisors district or district road or bridge bonds outstanding,
828 which exceed, in the aggregate, twelve percent (12%) of the
829 assessed valuation of the taxable property of the county or
830 district, it shall be the duty of the board of supervisors to set
831 aside not less than sixty percent (60%) of such county's share or
832 district's share of the gasoline, diesel fuel or kerosene taxes to
833 be used in paying the principal and interest on such road or
834 bridge bonds as they mature.

835 In any county having such countywide road or bridge bonds or
836 district road or bridge bonds outstanding which exceed, in the
837 aggregate, eight percent (8%) of the assessed valuation of the
838 taxable property of the county, but which do not exceed, in the



839 aggregate, twelve percent (12%) of the assessed valuation of the
840 taxable property of the county, it shall be the duty of the board
841 of supervisors to set aside not less than thirty-five percent
842 (35%) of such county's share of the gasoline, diesel fuel or
843 kerosene taxes to be used in paying the principal and interest of
844 such road or bridge bonds as they mature.

845 In any county having such countywide road or bridge bonds or
846 district road or bridge bonds outstanding which exceed, in the
847 aggregate, five percent (5%) of the assessed valuation of the
848 taxable property of the county, but which do not exceed, in the
849 aggregate, eight percent (8%) of the assessed valuation of the
850 taxable property of the county, it shall be the duty of the board
851 of supervisors to set aside not less than twenty percent (20%) of
852 such county's share of the gasoline, diesel fuel or kerosene taxes
853 to be used in paying the principal and interest of such road and
854 bridge bonds as they mature.

855 In any county having such countywide road or bridge bonds or
856 district road or bridge bonds outstanding which do not exceed, in
857 the aggregate, five percent (5%) of the assessed valuation of the
858 taxable property of the county, it shall be the duty of the board
859 of supervisors to set aside not less than ten percent (10%) of
860 such county's share of the gasoline, diesel fuel or kerosene taxes
861 to be used in paying the principal and interest on such road or
862 bridge bonds as they mature.



863 The portion of any such county's share of the gasoline,
864 diesel fuel or kerosene taxes thus set aside for the payment of
865 the principal and interest of road or bridge bonds, as provided
866 for in this section, shall be used first in paying the currently
867 maturing installments of the principal and interest of such
868 countywide road or bridge bonds, if there be any such countywide
869 road or bridge bonds outstanding, and secondly, in paying the
870 currently maturing installments of principal and interest of
871 district road or bridge bonds outstanding. It shall be the duty
872 of the board of supervisors to pay bonds and interest maturing in
873 each supervisors district out of the supervisors district's share
874 of the gasoline, diesel fuel or kerosene taxes of such district.

875 The remaining portion of such county's share of the gasoline,
876 diesel fuel or kerosene taxes, after setting aside the portion
877 above provided for the payment of the principal and interest of
878 bonds, shall be used in the construction and maintenance of any
879 public highways, bridges, or culverts of the county, including the
880 roads in special or separate road districts, in the discretion of
881 the board of supervisors, or in paying the interest and principal
882 of county road and bridge bonds or district road and bridge bonds,
883 in the discretion of the board of supervisors.

884 In any county having no countywide road or bridge bonds or
885 district road or bridge bonds outstanding, all such county's share
886 of the gasoline, diesel fuel or kerosene taxes shall be used in
887 the construction, reconstruction, and maintenance of the public



888 highways, bridges, or culverts of the county as the board of
889 supervisors may determine.

890 In every county in which there are county road bonds or
891 seawall or road protection bonds outstanding which were issued for
892 the purpose of building bridges or constructing public roads or
893 seawalls, such funds shall be used in the manner provided by law.

894 (c) From the amount produced by the nine-fourteenths
895 (9/14) division allocated to the * * * Department of
896 Transportation, there shall be deducted:

897 (i) The amount paid to the State Treasurer for the
898 "Highway Bonds Sinking Fund" under paragraph (a) of this section;

899 (ii) Any amounts due counties in accordance with
900 Section 65-33-45 which have outstanding bonds issued for seawall
901 or road protection purposes, issued under provisions of Chapter
902 319, Laws of 1924, and amendments thereto;

903 (iii) Except as otherwise provided in Section
904 31-17-127, the remainder shall be paid by the * * * Department of
905 Revenue to the State Treasurer on the fifteenth day of each month
906 next succeeding the month in which the gasoline, diesel fuel or
907 kerosene taxes were collected to the credit of the State Highway
908 Fund.

909 The funds allocated for the construction, reconstruction, and
910 improvement of state highways, bridges, and culverts, or so much
911 thereof as may be necessary, shall first be used in conjunction
912 with funds supplied by the federal government for such purposes



913 and allocated to the * * * Department of Transportation to be
914 expended on the state highway system. It is specifically provided
915 hereby that the necessary portion of such funds hereinabove
916 allocated to the * * * Department of Transportation may be used
917 for the prompt payment of principal and interest on highway bonds
918 heretofore issued, including such bonds issued or to be issued
919 under the provisions of Chapter 312, Laws of 1956, and amendments
920 thereto.

921 Nothing contained in this section shall be construed to
922 reduce the amount of such gasoline, diesel fuel or kerosene excise
923 taxes levied by the state, allotted under the provisions of Title
924 65, Chapter 33, Mississippi Code of 1972, to counties in which
925 there are outstanding bonds issued for seawall or road protection
926 purposes issued under the provisions of Chapter 319, Laws of 1924,
927 and amendments thereto; the amount of said gasoline, diesel fuel
928 or kerosene excise taxes designated in this section for the
929 payment of bonds and interest authorized and issued or to be
930 issued under the provisions of Chapter 130, Laws of 1938, and
931 subsequent acts authorizing the issuance of bonds payable from
932 gasoline, diesel fuel or kerosene tax revenue, shall, in such
933 counties, be considered as being paid "into the State Treasury to
934 the credit of the State Highway Fund" within the meaning of
935 Section 65-33-45 in computing the amount to be paid to such
936 counties under the provisions of said section, and this section
937 shall be administered in connection with Title 65, Chapter 33,



938 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and
939 65-33-49 dealing with seawalls, as if made a part of this section.

940 (d) The proceeds of the Five and One-fourth Cents
941 (5.25¢) of the tax per gallon on oils used as a propellant for jet
942 aircraft engines, and Six and Four-tenths Cents (6.4¢) of the tax
943 per gallon on aviation gasoline and the tax of One Cent (1¢) per
944 gallon for each gallon of gasoline for which a refund has been
945 made pursuant to Section 27-55-23 because such gasoline was used
946 for aviation purposes, shall be paid to the State Treasury into a
947 special fund to be used exclusively, pursuant to legislative
948 appropriation, for the support and development of aeronautics as
949 defined in Section 61-1-3.

950 (e) State highway funds in an amount equal to the
951 difference between Forty-two Million Dollars (\$42,000,000.00) and
952 the annual debt service payable on the state's highway revenue
953 refunding bonds, Series 1985, shall be expended for the
954 construction or reconstruction of highways designated under the
955 highway program created under Section 65-3-97.

956 (f) "Gasoline, diesel fuel or kerosene taxes" as used
957 in this section shall be deemed to mean and include state
958 gasoline, diesel fuel or kerosene taxes levied and imposed on
959 distributors of gasoline, diesel fuel or kerosene, and all state
960 excise taxes derived from any fuel used to propel vehicles upon
961 the highways of this state, when levied by any statute.



962 **[With regard to any county which is required to operate on a**
963 **countywide system of road administration as described in Section**
964 **19-2-3, this section shall read as follows:]**

965 27-5-101. Unless otherwise provided in this section, on or
966 before the fifteenth day of each month, all gasoline, diesel fuel
967 or kerosene taxes which are levied under the laws of this state
968 and collected during the previous month shall be paid and
969 apportioned by the * * * Department of Revenue as follows:

970 (a) (i) Except as otherwise provided in Section
971 31-17-127, from the gross amount of gasoline, diesel fuel or
972 kerosene taxes produced by the state, there shall be deducted an
973 amount equal to one-sixth (1/6) of principal and interest
974 certified by the State Treasurer to the * * * Department of
975 Revenue to be due on the next semiannual bond and interest payment
976 date, as required under the provisions of Chapter 130, Laws of
977 1938, and subsequent acts authorizing the issuance of bonds
978 payable from gasoline, diesel fuel or kerosene tax revenue on a
979 parity with the bonds issued under authority of said Chapter 130.
980 The State Treasurer shall certify to the * * * Department of
981 Revenue on or before the fifteenth day of each month the amount to
982 be paid to the "Highway Bonds Sinking Fund" as provided by said
983 Chapter 130, Laws of 1938, and subsequent acts authorizing the
984 issuance of bonds payable from gasoline, diesel fuel or kerosene
985 tax revenue, on a parity with the bonds issued under authority of
986 said Chapter 130; and the * * * Department of Revenue shall, on or



987 before the twenty-fifth day of each month, pay into the State
988 Treasury for credit to the "Highway Bonds Sinking Fund" the amount
989 so certified to him by the State Treasurer due to be paid into
990 such fund each month. The payments to the "Highway Bonds Sinking
991 Fund" shall be made out of gross gasoline, diesel fuel or kerosene
992 tax collections before deductions of any nature are considered;
993 however, such payments shall be deducted from the allocation to
994 the * * * Department of Transportation under paragraph (c) of this
995 section.

996 (ii) From collections derived from the portion of
997 the gasoline excise tax that exceeds Seven Cents (7¢) per gallon,
998 from the portion of the tax on aviation gas under Section 27-55-11
999 that exceeds Six and Four-tenths Cents (6.4¢) per gallon, from the
1000 portion of the special fuel tax levied under Sections 27-55-519
1001 and 27-55-521, at Eighteen Cents (18¢) per gallon that exceeds Ten
1002 Cents (10¢) per gallon, from the portion of the taxes levied under
1003 Section 27-55-519, at Five and Three-fourths Cents (5.75¢) per
1004 gallon that exceeds One Cent (1¢) per gallon on special fuel and
1005 Five and One-fourth Cents (5.25¢) per gallon on special fuel used
1006 as aircraft fuel, from the portion of the excise tax on compressed
1007 gas used as a motor fuel that exceeds the rate of tax in effect on
1008 June 30, 1987, and from the portion of the gasoline excise tax in
1009 excess of Seven Cents (7¢) per gallon and the diesel excise tax in
1010 excess of Ten Cents (10¢) per gallon under Section 27-61-5 there
1011 shall be deducted:



1012 1. An amount as provided in Section
1013 27-65-75(4) to the credit of a special fund designated as the
1014 "Office of State Aid Road Construction."

1015 2. An amount equal to the tax collections
1016 derived from Two Cents (2¢) per gallon of the gasoline excise tax
1017 for distribution to the State Highway Fund to be used exclusively
1018 for the construction, reconstruction and maintenance of highways
1019 of the State of Mississippi or the payment of interest and
1020 principal on bonds when specifically authorized by the Legislature
1021 for that purpose.

1022 3. The balance shall be deposited in the
1023 State Treasury to the credit of the State Highway Fund.

1024 (b) Subject to the provisions that said basis of
1025 distribution shall in nowise affect adversely the amount
1026 specifically pledged in paragraph (a) of this section to be paid
1027 into the "Highway Bonds Sinking Fund," the following shall be
1028 deducted from the amount produced by the state tax on gasoline,
1029 diesel fuel or kerosene tax collections, excluding collections
1030 derived from the portion of the gasoline excise tax that exceeds
1031 Seven Cents (7¢) per gallon, from the portion of the tax on
1032 aviation gas under Section 27-55-11 that exceeds Six and
1033 Four-tenths Cents (6.4¢) per gallon, from the portion of the
1034 special fuel tax levied under Sections 27-55-519 and 27-55-521, at
1035 Eighteen Cents (18¢) per gallon, that exceeds Ten Cents (10¢) per
1036 gallon, from the portion of the taxes levied under Section



1037 27-55-519, at Five and Three-fourths Cents (5.75¢) that exceeds
1038 One Cent (1¢) per gallon on special fuel and Five and One-fourth
1039 Cents (5.25¢) per gallon on special fuel used as aircraft fuel,
1040 from the portion of the excise tax on compressed gas used as a
1041 motor fuel that exceeds the rate of tax in effect on June 30,
1042 1987, and from the portion of the gasoline excise tax in excess of
1043 Seven Cents (7¢) per gallon and the diesel excise tax in excess of
1044 Ten Cents (10¢) per gallon under Section 27-61-5:

1045 (i) Twenty percent (20%) of such amount which
1046 shall be earmarked and set aside for the construction,
1047 reconstruction and maintenance of the highways and roads of the
1048 state, provided that if such twenty percent (20%) should reduce
1049 any county to a lesser amount than that received in the fiscal
1050 year ending June 30, 1966, then such twenty percent (20%) shall be
1051 reduced to a percentage to provide that no county shall receive
1052 less than its portion for the fiscal year ending June 30, 1966;

1053 (ii) The amount allowed as refund on gasoline or
1054 as tax credit on diesel fuel or kerosene used for agricultural,
1055 maritime, industrial, domestic and nonhighway purposes;

1056 (iii) Five percent (5%) of such amount shall be
1057 paid to the State Highway Fund;

1058 (iv) The amount or portion thereof authorized by
1059 legislative appropriation to the Fisheries and Wildlife Fund
1060 created under Section 59-21-25;



1061 (v) The amount for deposit into the special
1062 aviation fund under paragraph (d) of this section; and

1063 (vi) The remainder shall be divided on a basis of
1064 nine-fourteenths (9/14) and five-fourteenths (5/14) (being the
1065 same basis as Four and One-half Cents (4-1/2¢) and Two and
1066 One-half Cents (2-1/2¢) is to Seven Cents (7¢) on gasoline, and
1067 six and forty-three one-hundredths (6.43) and three and
1068 fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel
1069 fuel or kerosene). The amount produced by the nine-fourteenths
1070 (9/14) division shall be allocated to the * * * Department of
1071 Transportation and paid into the State Treasury as provided in
1072 this section and in Section 27-5-103 and the five-fourteenths
1073 (5/14) division shall be returned to the counties of the state,
1074 except as otherwise provided under Section 2 of this act, on the
1075 following basis:

1076 1. In each fiscal year, each county shall be
1077 paid each month the same percentage of the monthly total to be
1078 distributed as was paid to that county during the same month in
1079 the fiscal year which ended April 9, 1960, until the county
1080 receives One Hundred Ninety Thousand Dollars (\$190,000.00) in such
1081 fiscal year, at which time funds shall be distributed under the
1082 provisions of paragraph (b)(vi)4 of this section.

1083 2. If after payments in 1 above, any county
1084 has not received a total of One Hundred Ninety Thousand Dollars
1085 (\$190,000.00) at the end of the fiscal year ending June 30, 1961,



1086 and each fiscal year thereafter, then any available funds not
1087 distributed under 1 above shall be used to bring such county or
1088 counties up to One Hundred Ninety Thousand Dollars (\$190,000.00)
1089 or such funds shall be divided equally among such counties not
1090 reaching One Hundred Ninety Thousand Dollars (\$190,000.00) if
1091 there is not sufficient money to bring all the counties to said
1092 One Hundred Ninety Thousand Dollars (\$190,000.00).

1093 3. When a county has been paid an amount
1094 equal to the total which was paid to the same county during the
1095 fiscal year ended April 9, 1960, such county shall receive no
1096 further payments during the then current fiscal year until the
1097 last month of such current fiscal year, at which time distribution
1098 will be made under 2 above, except as set out in 4 below.

1099 4. During the last month of the current
1100 fiscal year, should it be determined that there are funds
1101 available in excess of the amount distributed for the year under 1
1102 and 2 above, then such excess funds shall be distributed among the
1103 various counties as follows:

1104 One-third (1/3) of such excess to be
1105 divided equally among the counties;

1106 One-third (1/3) of such excess to be paid
1107 to the counties in the proportion which the population of each
1108 county bears to the total population of the state according to the
1109 last federal census;



1135 thirty-five percent (35%) of such county's share of the gasoline,
1136 diesel fuel or kerosene taxes to be used in paying the principal
1137 and interest of such road or bridge bonds as they mature.

1138 In any county having such road or bridge bonds outstanding
1139 which exceed, in the aggregate, five percent (5%) of the assessed
1140 valuation of the taxable property of the county, but which do not
1141 exceed, in the aggregate, eight percent (8%) of the assessed
1142 valuation of the taxable property of the county, it shall be the
1143 duty of the board of supervisors to set aside not less than twenty
1144 percent (20%) of such county's share of the gasoline, diesel fuel
1145 or kerosene taxes to be used in paying the principal and interest
1146 of such road and bridge bonds as they mature.

1147 In any county having such road or bridge bonds outstanding
1148 which do not exceed, in the aggregate, five percent (5%) of the
1149 assessed valuation of the taxable property of the county, it shall
1150 be the duty of the board of supervisors to set aside not less than
1151 ten percent (10%) of such county's share of the gasoline, diesel
1152 fuel or kerosene taxes to be used in paying the principal and
1153 interest on such road or bridge bonds as they mature.

1154 The portion of any such county's share of the gasoline,
1155 diesel fuel or kerosene taxes thus set aside for the payment of
1156 the principal and interest of road or bridge bonds, as provided
1157 for in this section, shall be used in paying the currently
1158 maturing installments of the principal and interest of such road



1159 or bridge bonds, if there be any such road or bridge bonds
1160 outstanding.

1161 The remaining portion of such county's share of the gasoline,
1162 diesel fuel or kerosene taxes, after setting aside the portion
1163 above provided for the payment of the principal and interest of
1164 bonds, shall be used in the construction and maintenance of any
1165 public highways, bridges or culverts of the county, in the
1166 discretion of the board of supervisors.

1167 In any county having no road or bridge bonds outstanding, all
1168 such county's share of the gasoline, diesel fuel or kerosene taxes
1169 shall be used in the construction, reconstruction and maintenance
1170 of the public highways, bridges or culverts of the county, as the
1171 board of supervisors may determine.

1172 In every county in which there are county road bonds or
1173 seawall or road protection bonds outstanding which were issued for
1174 the purpose of building bridges or constructing public roads or
1175 seawalls, such funds shall be used in the manner provided by law.

1176 (c) From the amount produced by the nine-fourteenths
1177 (9/14) division allocated to the * * * Department of
1178 Transportation, there shall be deducted:

1179 (i) The amount paid to the State Treasurer for the
1180 "Highway Bonds Sinking Fund" under paragraph (a) of this section;

1181 (ii) Any amounts due counties in accordance with
1182 Section 65-33-45 which have outstanding bonds issued for seawall



1183 or road protection purposes, issued under provisions of Chapter
1184 319, Laws of 1924, and amendments thereto; and

1185 (iii) Except as otherwise provided in Section
1186 31-17-127, the remainder shall be paid by the * * * Department of
1187 Revenue to the State Treasurer on the fifteenth day of each month
1188 next succeeding the month in which the gasoline, diesel fuel or
1189 kerosene taxes were collected to the credit of the State Highway
1190 Fund.

1191 The funds allocated for the construction, reconstruction and
1192 improvement of state highways, bridges and culverts, or so much
1193 thereof as may be necessary, shall first be used in conjunction
1194 with funds supplied by the federal government for such purposes
1195 and allocated to the * * * Department of Transportation to be
1196 expended on the state highway system. It is specifically provided
1197 hereby that the necessary portion of such funds hereinabove
1198 allocated to the * * * Department of Transportation may be used
1199 for the prompt payment of principal and interest on highway bonds
1200 heretofore issued, including such bonds issued or to be issued
1201 under the provisions of Chapter 312, Laws of 1956, and amendments
1202 thereto.

1203 Nothing contained in this section shall be construed to
1204 reduce the amount of such gasoline, diesel fuel or kerosene excise
1205 taxes levied by the state, allotted under the provisions of Title
1206 65, Chapter 33, Mississippi Code of 1972, to counties in which
1207 there are outstanding bonds issued for seawall or road protection



1208 purposes issued under the provisions of Chapter 319, Laws of 1924,
1209 and amendments thereto; the amount of said gasoline, diesel fuel
1210 or kerosene excise taxes designated in this section for the
1211 payment of bonds and interest authorized and issued or to be
1212 issued under the provisions of Chapter 130, Laws of 1938, and
1213 subsequent acts authorizing the issuance of bonds payable from
1214 gasoline, diesel fuel or kerosene tax revenue, shall, in such
1215 counties, be considered as being paid "into the State Treasury to
1216 the credit of the State Highway Fund" within the meaning of
1217 Section 65-33-45 in computing the amount to be paid to such
1218 counties under the provisions of said section, and this section
1219 shall be administered in connection with Title 65, Chapter 33,
1220 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and
1221 65-33-49 dealing with seawalls, as if made a part of this section.

1222 (d) The proceeds of the Five and One-fourth Cents
1223 (5.25¢) of the tax per gallon on oils used as a propellant for jet
1224 aircraft engines, and Six and Four-tenths Cents (6.4¢) of the tax
1225 per gallon on aviation gasoline and the tax of One Cent (1¢) per
1226 gallon for each gallon of gasoline for which a refund has been
1227 made pursuant to Section 27-55-23 because such gasoline was used
1228 for aviation purposes, shall be paid to the State Treasury into a
1229 special fund to be used exclusively, pursuant to legislative
1230 appropriation, for the support and development of aeronautics as
1231 defined in Section 61-1-3.



1232 (e) State highway funds in an amount equal to the
1233 difference between Forty-two Million Dollars (\$42,000,000.00) and
1234 the annual debt service payable on the state's highway revenue
1235 refunding bonds, Series 1985, shall be expended for the
1236 construction or reconstruction of highways designated under the
1237 highway program created under Section 65-3-97.

1238 (f) "Gasoline, diesel fuel or kerosene taxes" as used
1239 in this section shall be deemed to mean and include state
1240 gasoline, diesel fuel or kerosene taxes levied and imposed on
1241 distributors of gasoline, diesel fuel or kerosene, and all state
1242 excise taxes derived from any fuel used to propel vehicles upon
1243 the highways of this state, when levied by any statute.

1244 **SECTION 5.** Section 65-33-45, Mississippi Code of 1972, is
1245 amended as follows:

1246 65-33-45. Except as otherwise provided under Section 2 of
1247 this act, where any county issues or has heretofore issued its
1248 bonds under this chapter or any previous statutes of a similar
1249 character for protection of any highway, there shall be paid into
1250 the treasury of such county fifty percent (50%) of any license
1251 taxes which would otherwise be paid into the State Highway Fund
1252 collected by the state in such county on motor vehicles or drivers
1253 thereof, and fifty percent (50%) of any excise taxes levied and
1254 collected in such county by the state on gasoline which would
1255 otherwise be paid into the State Treasury to the credit of the
1256 State Highway Fund, to meet the interest and annual sinking fund



1257 on such bonds. Such funds shall be applied toward the liquidation
1258 of the interest and sinking fund accruing annually on such bonds,
1259 the other fifty percent (50%) to go into the State Treasury to the
1260 credit of the State Highway Commission, and, if such taxes in any
1261 year should be insufficient to cover such interest and sinking
1262 fund, the deficiency therein shall be supplied out of any other
1263 such funds collected by the state in such county and allotted by
1264 law to such county for road purposes. Nothing herein shall be
1265 construed as a guarantee on the part of the state to pay the
1266 interest or principal on any bonds issued hereunder.

1267 This section shall not apply to the tax collected from
1268 registration fees and the sale of automobile tags.

1269 Of the surplus of such funds so paid into the treasuries of
1270 Harrison and Jackson Counties, the portions thereof hereinafter
1271 designated, to the extent necessary under the limitations
1272 hereinafter stated, shall be paid by Harrison and Jackson Counties
1273 to the State Highway Commission and shall be applied by said
1274 commission on the annual payments of principal of and interest on
1275 bonds to be issued by the State Bond Commission in an amount not
1276 to exceed Seven Million Dollars (\$7,000,000.00), for the
1277 construction, by the State Highway Commission, of a four-lane
1278 highway bridge across the Bay of Biloxi, to form a part of United
1279 States Highway No. 90, to the extent that two-thirds (2/3) of the
1280 total cost of principal and interest on such bonds shall be paid



1281 out of such surplus funds of Harrison County, and one-third (1/3)
1282 out of such surplus funds of Jackson County.

1283 For the purpose of this section, such "surplus funds of
1284 Harrison County" shall be construed to be the amount paid to
1285 Harrison County under this section not pledged to the payment of
1286 principal and interest of bonds issued under this chapter, or any
1287 previous statutes of a similar character for the protection of any
1288 highway, and presently outstanding. "Surplus funds of Jackson
1289 County" shall be construed to be the amount paid to Jackson County
1290 under this section not pledged to the payment of principal and
1291 interest of bonds issued under this chapter, or any previous
1292 statutes of a similar character for the protection of any highway,
1293 and presently outstanding, and remaining after payment of
1294 principal and interest on bonds now issued or authorized by an
1295 election by Jackson County in connection with its Bayou Casotte
1296 development project under the authority of Senate Bill No. 1265,
1297 Extraordinary Session of 1954, as amended by Senate Bill No. 1624
1298 enacted at the Regular 1958 Session of the Mississippi
1299 Legislature.

1300 Annually, to the extent necessary to meet the annual
1301 requirements for the payment of principal of and interest on said
1302 bonds, Harrison County shall pay to the State Highway Commission
1303 not exceeding two-thirds (2/3) of its aforesaid annual surplus, as
1304 hereinabove defined; and, to the extent necessary and available,
1305 Jackson County shall annually pay to the State Highway Commission



1306 from such surplus funds an amount not exceeding one-third (1/3) of
1307 the annual requirements for bonds issued by the State Bond
1308 Commission, and such amounts as may be necessary to satisfy any
1309 deficiency in preceding annual payments required to be made under
1310 the provisions hereof.

1311 Surplus funds remaining to both Harrison and Jackson
1312 Counties, after making the payments above directed, may be
1313 pledged, used, and expended, in whole or part, for the payment of
1314 the principal of and interest on bonds issued and to be issued
1315 under the authority of Sections 59-9-1 through 59-9-83; however,
1316 unless and until so pledged all or any part of such surplus now or
1317 hereafter accumulated may be transferred by the board of
1318 supervisors to a fund designated the county port fund and shall be
1319 subject to expenditure by the county port authority or county
1320 development commission for the purposes and objects authorized by
1321 said sections. All expenditures made by the county port authority
1322 or county development commission shall be audited by the county
1323 auditor, who shall annually report such expenditures to the board
1324 of supervisors.

1325 **SECTION 6.** Section 45-1-43, Mississippi Code of 1972, is
1326 amended as follows:

1327 45-1-43. * * * In addition to the requirements and penalties
1328 provided under Sections 1 and 2 of this act for county sheriffs'
1329 departments and municipal police departments concerning police
1330 pursuit policies, each state, county and local law enforcement



1331 agency that conducts emergency response and vehicular pursuits
1332 shall adopt written policies and training procedures that set
1333 forth the manner in which these operations shall be conducted.
1334 Each law enforcement agency may create their own such policies or
1335 adopt an existing model. All pursuit policies created or adopted
1336 by any law enforcement agency must address situations in which
1337 police pursuits cross over into other jurisdictions. Law
1338 enforcement agencies * * * that do not comply with the
1339 requirements of this provision are subject to the withholding of
1340 any state funding or state administered federal funding.

1341 **SECTION 7.** This act shall take effect and be in force from
1342 and after July 1, 2023.

