

By: Representative Bounds

To: Wildlife, Fisheries and
Parks

HOUSE BILL NO. 1066

1 AN ACT TO AMEND SECTION 49-39-7, MISSISSIPPI CODE OF 1972, TO
2 REMOVE THE REQUIREMENT THAT CERTAIN PROJECTS THAT ACQUIRE PROPERTY
3 SHALL NOT BE CONSIDERED FOR APPROVAL UNTIL AFTER JULY 1, 2024; TO
4 AMEND SECTION 27-65-75, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT
5 A PORTION OF THE STATE SALES TAX REVENUE DERIVED FROM SALES OF
6 BUSINESSES WITH A CERTAIN NORTH AMERICAN INDUSTRY CLASSIFICATION
7 SYSTEM CODE SHALL BE DEPOSITED INTO THE MISSISSIPPI OUTDOOR
8 STEWARDSHIP TRUST FUND; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Section 49-39-7, Mississippi Code of 1972, is
11 amended as follows:

12 49-39-7. (1) (a) There is created in the State Treasury a
13 special fund to be designated the "Mississippi Outdoor Stewardship
14 Trust Fund." The special fund shall consist of monies
15 appropriated by the Legislature. Monies shall be accounted for in
16 such a manner to be termed unobligated funds or obligated funds.
17 Unexpended amounts remaining in the special fund at the end of a
18 fiscal year shall not lapse into the State General Fund, and any
19 investment earnings or interest earned on amounts in the special
20 fund shall be deposited to the credit of the special fund;
21 however, any unobligated monies in excess of Twenty Million



22 Dollars (\$20,000,000.00), excluding federal funds, remaining in
23 the special fund at the end of a fiscal year that have not been
24 appropriated shall lapse into the State General Fund. Monies in
25 the special fund may be used upon selection by the board. The
26 board and the Department of Finance and Administration may use not
27 more than two percent (2%) of monies in the special fund to defray
28 the board's expenses in carrying out its duties under this
29 chapter.

30 (b) Subject to the provisions of this chapter, monies
31 in the special fund may be used and expended by the board to
32 provide funds for grants to counties, municipalities, state
33 agencies and nongovernmental entities for:

34 (i) Improvement of state park outdoor recreation
35 features and trails;

36 (ii) Acquisition and improvement of parks and
37 trails by counties and municipalities, if such parks and trails
38 lie within the jurisdiction of such counties and municipalities;

39 (iii) Restoration or enhancement projects to
40 create or improve access to public waters and lands for public
41 outdoor recreation, conservation education, or the safe use and
42 enjoyment of permanently protected conservation land;

43 (iv) Restoration or enhancement on privately owned
44 working agricultural lands and forests that support conservation
45 of soil, water, habitat of fish and wildlife resources;



46 (v) Restoration or enhancement of wetlands, native
47 forests, native grasslands and other unique habitats important for
48 Mississippi's fish and wildlife; and

49 (vi) Acquisition of critical areas for the
50 provision or protection of clean water, wildlife, hunting,
51 fishing, military installation buffering or natural resource-based
52 outdoor recreation. Real property may only be acquired under this
53 subparagraph (vi) when the property:

54 1. Is, at the time of acquisition, being
55 leased by the state as a wildlife management area;

56 2. Adjoins or is in close proximity to state
57 or federal wildlife management areas or state parks, or would
58 provide better public access to such areas;

59 3. Is identified in a wildlife action plan
60 developed by a state agency;

61 4. Constitutes riparian lands, and its
62 acquisition is for the purpose of protecting any drinking water
63 supply; or

64 5. Surrounds a military base or military
65 installation.

66 Acquisition of land under this subparagraph (vi) may not be
67 made through the exercise of any power of eminent domain or any
68 condemnation proceeding.

69 (c) Unless otherwise authorized by the board, a county,
70 municipality, state agency or nongovernmental entity receiving



71 funds for a project under this section must expend the funds for
72 the project within two (2) years after receipt of the funds in
73 order to be eligible to apply for additional funds for the project
74 under this section. If a county, municipality, state agency or
75 nongovernmental entity receiving funds for a project does not
76 expend the funds within two (2) years after receipt of the funds,
77 then the county, municipality, state agency or nongovernmental
78 entity must provide an accounting of such unused funds and the
79 reason for failure to expend the funds. If the board determines
80 that the project will not be completed in a timely manner, the
81 county, municipality, state agency or nongovernmental entity must
82 then return any unexpended funds.

83 (d) Monies in the special fund may not be used,
84 expended or transferred for any other purpose other than
85 authorized in this chapter.

86 (2) (a) The board shall accept applications from counties,
87 municipalities, state agencies and nongovernmental entities for
88 project proposals eligible for funding under this section. The
89 board shall evaluate the proposals received in accordance with
90 this chapter.

91 (b) A county, municipality, state agency or
92 nongovernmental entity desiring assistance under this section must
93 submit a complete application to the board. The application must
94 include a description of the purpose for which assistance is



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

97 (c) The board shall require annual independent audits
98 of all expenditures from the special fund and present those
99 findings to the Governor, Lieutenant Governor, Speaker of the
100 House, Chairs of the Senate and House Appropriations Committees,
101 Chairs of the Senate Finance and House Ways and Means Committees
102 and Chairs of the Senate and House Wildlife, Fisheries and Parks
103 Committees.

104 (d) To be eligible for funding, any nongovernmental
105 entity applicant must submit its most recent audit, disclose any
106 audit deficiencies in the previous five (5) years, submit its
107 certificate of good standing from the Mississippi Secretary of
108 State, and submit a current list of its board members for purposes
109 of conflicts of interest.

110 (e) For funds to be spent on private land, the
111 applicant must show demonstrably that the project will benefit the
112 public.

113 (f) * * * Until July 1, 2024, any lands acquired shall
114 be for the public benefit and use only.

115 (3) The board, at its first meeting of each calendar year,
116 shall prepare a list of priorities and criteria to guide the
117 selection of projects. The board shall give increased priority to
118 projects:



119 (a) Supporting the public recreation and conservation
120 efforts of state agencies, counties and municipalities;

121 (b) Leveraging or matching other nonfederal or federal
122 funds available for similar purposes;

123 (c) Supporting and promoting recreation in the form of
124 archery, boating, hiking, camping, fishing, hunting, running,
125 jogging, biking, walking, shooting or similar outdoor activities;

126 (d) Contributing to the improvement of the quality and
127 quantity of surface water and groundwater; or

128 (e) Contributing to the conservation of soil, water,
129 and fish and wildlife resources on privately owned working
130 agricultural lands or forests.

131 (4) Upon approval of the total list of projects by the
132 board, the list of projects shall be submitted to the Lieutenant
133 Governor, Speaker of the House, Chairs of the Senate and House
134 Appropriations Committees, Chairs of the Senate Finance and House
135 Ways and Means Committees and Chairs of the Senate and House
136 Wildlife, Fisheries and Parks Committees. If federal funds or
137 guidelines become available and are certified by the Executive
138 Director of the Department of Finance and Administration or the
139 Executive Director of the Mississippi Outdoor Stewardship Fund,
140 the board shall be authorized to expend funds from the Mississippi
141 Outdoor Stewardship Trust Fund and shall notify the Lieutenant
142 Governor, Speaker of the House, Chairs of the Senate and House
143 Appropriations Committees, Chairs of the Senate Finance and House



144 Ways and Means Committees, Chairs of the Senate and House
145 Wildlife, Fisheries and Parks Committees, and Legislative Budget
146 Office of such expenditures prior to their distribution to certain
147 projects approved by the board.

148 **SECTION 2.** Section 27-65-75, Mississippi Code of 1972, is
149 amended as follows:

150 27-65-75. On or before the fifteenth day of each month, the
151 revenue collected under the provisions of this chapter during the
152 preceding month shall be paid and distributed as follows:

153 (1) (a) On or before August 15, 1992, and each succeeding
154 month thereafter through July 15, 1993, eighteen percent (18%) of
155 the total sales tax revenue collected during the preceding month
156 under the provisions of this chapter, except that collected under
157 the provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on
158 business activities within a municipal corporation shall be
159 allocated for distribution to the municipality and paid to the
160 municipal corporation. Except as otherwise provided in this
161 paragraph (a), on or before August 15, 1993, and each succeeding
162 month thereafter, eighteen and one-half percent (18-1/2%) of the
163 total sales tax revenue collected during the preceding month under
164 the provisions of this chapter, except that collected under the
165 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
166 27-65-24, on business activities within a municipal corporation
167 shall be allocated for distribution to the municipality and paid
168 to the municipal corporation. However, in the event the State



169 Auditor issues a certificate of noncompliance pursuant to Section
170 21-35-31, the Department of Revenue shall withhold ten percent
171 (10%) of the allocations and payments to the municipality that
172 would otherwise be payable to the municipality under this
173 paragraph (a) until such time that the department receives written
174 notice of the cancellation of a certificate of noncompliance from
175 the State Auditor.

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

179 Monies allocated for distribution and credited to a municipal
180 corporation under this paragraph may be pledged as security for a
181 loan if the distribution received by the municipal corporation is
182 otherwise authorized or required by law to be pledged as security
183 for such a loan.

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

191 (b) On or before August 15, 2006, and each succeeding
192 month thereafter, eighteen and one-half percent (18-1/2%) of the
193 total sales tax revenue collected during the preceding month under



194 the provisions of this chapter, except that collected under the
195 provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on
196 business activities on the campus of a state institution of higher
197 learning or community or junior college whose campus is not
198 located within the corporate limits of a municipality, shall be
199 allocated for distribution to the state institution of higher
200 learning or community or junior college and paid to the state
201 institution of higher learning or community or junior college.

202 (c) On or before August 15, 2018, and each succeeding
203 month thereafter until August 14, 2019, two percent (2%) of the
204 total sales tax revenue collected during the preceding month under
205 the provisions of this chapter, except that collected under the
206 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
207 27-65-24, on business activities within the corporate limits of
208 the City of Jackson, Mississippi, shall be deposited into the
209 Capitol Complex Improvement District Project Fund created in
210 Section 29-5-215. On or before August 15, 2019, and each
211 succeeding month thereafter until August 14, 2020, four percent
212 (4%) of the total sales tax revenue collected during the preceding
213 month under the provisions of this chapter, except that collected
214 under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21
215 and 27-65-24, on business activities within the corporate limits
216 of the City of Jackson, Mississippi, shall be deposited into the
217 Capitol Complex Improvement District Project Fund created in
218 Section 29-5-215. On or before August 15, 2020, and each



219 succeeding month thereafter, six percent (6%) of the total sales
220 tax revenue collected during the preceding month under the
221 provisions of this chapter, except that collected under the
222 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
223 27-65-24, on business activities within the corporate limits of
224 the City of Jackson, Mississippi, shall be deposited into the
225 Capitol Complex Improvement District Project Fund created in
226 Section 29-5-215.

227 (d) (i) On or before the fifteenth day of the month
228 that the diversion authorized by this section begins, and each
229 succeeding month thereafter, eighteen and one-half percent
230 (18-1/2%) of the total sales tax revenue collected during the
231 preceding month under the provisions of this chapter, except that
232 collected under the provisions of Sections 27-65-15, 27-65-19(3)
233 and 27-65-21, on business activities within a redevelopment
234 project area developed under a redevelopment plan adopted under
235 the Tax Increment Financing Act (Section 21-45-1 et seq.) shall be
236 allocated for distribution to the county in which the project area
237 is located if:

- 238 1. The county:
- 239 a. Borders on the Mississippi Sound and
240 the State of Alabama, or
- 241 b. Is Harrison County, Mississippi, and
242 the project area is within a radius of two (2) miles from the
243 intersection of Interstate 10 and Menge Avenue;



244 2. The county has issued bonds under Section
245 21-45-9 to finance all or a portion of a redevelopment project in
246 the redevelopment project area;

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

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

252 (ii) Before any sales tax revenue may be allocated
253 for distribution to a county under this paragraph, the county
254 shall certify to the Department of Revenue that the requirements
255 of this paragraph have been met, the amount of bonded indebtedness
256 that has been incurred by the county for the redevelopment project
257 and the expected date the indebtedness incurred by the county will
258 be satisfied.

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



269 (2) On or before September 15, 1987, and each succeeding
270 month thereafter, from the revenue collected under this chapter
271 during the preceding month, One Million One Hundred Twenty-five
272 Thousand Dollars (\$1,125,000.00) shall be allocated for
273 distribution to municipal corporations as defined under subsection
274 (1) of this section in the proportion that the number of gallons
275 of gasoline and diesel fuel sold by distributors to consumers and
276 retailers in each such municipality during the preceding fiscal
277 year bears to the total gallons of gasoline and diesel fuel sold
278 by distributors to consumers and retailers in municipalities
279 statewide during the preceding fiscal year. The Department of
280 Revenue shall require all distributors of gasoline and diesel fuel
281 to report to the department monthly the total number of gallons of
282 gasoline and diesel fuel sold by them to consumers and retailers
283 in each municipality during the preceding month. The Department
284 of Revenue shall have the authority to promulgate such rules and
285 regulations as is necessary to determine the number of gallons of
286 gasoline and diesel fuel sold by distributors to consumers and
287 retailers in each municipality. In determining the percentage
288 allocation of funds under this subsection for the fiscal year
289 beginning July 1, 1987, and ending June 30, 1988, the Department
290 of Revenue may consider gallons of gasoline and diesel fuel sold
291 for a period of less than one (1) fiscal year. For the purposes
292 of this subsection, the term "fiscal year" means the fiscal year
293 beginning July 1 of a year.



294 (3) On or before September 15, 1987, and on or before the
295 fifteenth day of each succeeding month, until the date specified
296 in Section 65-39-35, the proceeds derived from contractors' taxes
297 levied under Section 27-65-21 on contracts for the construction or
298 reconstruction of highways designated under the highway program
299 created under Section 65-3-97 shall, except as otherwise provided
300 in Section 31-17-127, be deposited into the State Treasury to the
301 credit of the State Highway Fund to be used to fund that highway
302 program. The Mississippi Department of Transportation shall
303 provide to the Department of Revenue such information as is
304 necessary to determine the amount of proceeds to be distributed
305 under this subsection.

306 (4) On or before August 15, 1994, and on or before the
307 fifteenth day of each succeeding month through July 15, 1999, from
308 the proceeds of gasoline, diesel fuel or kerosene taxes as
309 provided in Section 27-5-101(a)(ii)1, Four Million Dollars
310 (\$4,000,000.00) shall be deposited in the State Treasury to the
311 credit of a special fund designated as the "State Aid Road Fund,"
312 created by Section 65-9-17. On or before August 15, 1999, and on
313 or before the fifteenth day of each succeeding month, from the
314 total amount of the proceeds of gasoline, diesel fuel or kerosene
315 taxes apportioned by Section 27-5-101(a)(ii)1, Four Million
316 Dollars (\$4,000,000.00) or an amount equal to twenty-three and
317 one-fourth percent (23-1/4%) of those funds, whichever is the
318 greater amount, shall be deposited in the State Treasury to the



319 credit of the "State Aid Road Fund," created by Section 65-9-17.
320 Those funds shall be pledged to pay the principal of and interest
321 on state aid road bonds heretofore issued under Sections 19-9-51
322 through 19-9-77, in lieu of and in substitution for the funds
323 previously allocated to counties under this section. Those funds
324 may not be pledged for the payment of any state aid road bonds
325 issued after April 1, 1981; however, this prohibition against the
326 pledging of any such funds for the payment of bonds shall not
327 apply to any bonds for which intent to issue those bonds has been
328 published for the first time, as provided by law before March 29,
329 1981. From the amount of taxes paid into the special fund under
330 this subsection and subsection (9) of this section, there shall be
331 first deducted and paid the amount necessary to pay the expenses
332 of the Office of State Aid Road Construction, as authorized by the
333 Legislature for all other general and special fund agencies. The
334 remainder of the fund shall be allocated monthly to the several
335 counties in accordance with the following formula:

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

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

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



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

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

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

352 Any reference in the general laws of this state or the
353 Mississippi Code of 1972 to Section 27-5-105 shall mean and be
354 construed to refer and apply to subsection (4) of Section
355 27-65-75.

356 (5) One Million Six Hundred Sixty-six Thousand Six Hundred
357 Sixty-six Dollars (\$1,666,666.00) each month shall be paid into
358 the special fund known as the "Educational Facilities Revolving
359 Loan Fund" created and existing under the provisions of Section
360 37-47-24. Those payments into that fund are to be made on the
361 last day of each succeeding month hereafter. This subsection (5)
362 shall stand repealed on July 1, 2023.

363 (6) An amount each month beginning August 15, 1983, through
364 November 15, 1986, as specified in Section 6, Chapter 542, Laws of
365 1983, shall be paid into the special fund known as the
366 Correctional Facilities Construction Fund created in Section 6,
367 Chapter 542, Laws of 1983.



368 (7) On or before August 15, 1992, and each succeeding month
369 thereafter through July 15, 2000, two and two hundred sixty-six
370 one-thousandths percent (2.266%) of the total sales tax revenue
371 collected during the preceding month under the provisions of this
372 chapter, except that collected under the provisions of Section
373 27-65-17(2), shall be deposited by the department into the School
374 Ad Valorem Tax Reduction Fund created under Section 37-61-35. On
375 or before August 15, 2000, and each succeeding month thereafter,
376 two and two hundred sixty-six one-thousandths percent (2.266%) of
377 the total sales tax revenue collected during the preceding month
378 under the provisions of this chapter, except that collected under
379 the provisions of Section 27-65-17(2), shall be deposited into the
380 School Ad Valorem Tax Reduction Fund created under Section
381 37-61-35 until such time that the total amount deposited into the
382 fund during a fiscal year equals Forty-two Million Dollars
383 (\$42,000,000.00). Thereafter, the amounts diverted under this
384 subsection (7) during the fiscal year in excess of Forty-two
385 Million Dollars (\$42,000,000.00) shall be deposited into the
386 Education Enhancement Fund created under Section 37-61-33 for
387 appropriation by the Legislature as other education needs and
388 shall not be subject to the percentage appropriation requirements
389 set forth in Section 37-61-33.

390 (8) On or before August 15, 1992, and each succeeding month
391 thereafter, nine and seventy-three one-thousandths percent
392 (9.073%) of the total sales tax revenue collected during the



393 preceding month under the provisions of this chapter, except that
394 collected under the provisions of Section 27-65-17(2), shall be
395 deposited into the Education Enhancement Fund created under
396 Section 37-61-33.

397 (9) On or before August 15, 1994, and each succeeding month
398 thereafter, from the revenue collected under this chapter during
399 the preceding month, Two Hundred Fifty Thousand Dollars
400 (\$250,000.00) shall be paid into the State Aid Road Fund.

401 (10) On or before August 15, 1994, and each succeeding month
402 thereafter through August 15, 1995, from the revenue collected
403 under this chapter during the preceding month, Two Million Dollars
404 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad
405 Valorem Tax Reduction Fund established in Section 27-51-105.

406 (11) Notwithstanding any other provision of this section to
407 the contrary, on or before February 15, 1995, and each succeeding
408 month thereafter, the sales tax revenue collected during the
409 preceding month under the provisions of Section 27-65-17(2) and
410 the corresponding levy in Section 27-65-23 on the rental or lease
411 of private carriers of passengers and light carriers of property
412 as defined in Section 27-51-101 shall be deposited, without
413 diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund
414 established in Section 27-51-105.

415 (12) Notwithstanding any other provision of this section to
416 the contrary, on or before August 15, 1995, and each succeeding
417 month thereafter, the sales tax revenue collected during the



418 preceding month under the provisions of Section 27-65-17(1) on
419 retail sales of private carriers of passengers and light carriers
420 of property, as defined in Section 27-51-101 and the corresponding
421 levy in Section 27-65-23 on the rental or lease of these vehicles,
422 shall be deposited, after diversion, into the Motor Vehicle Ad
423 Valorem Tax Reduction Fund established in Section 27-51-105.

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

432 (14) On or before August 15, 1998, and each succeeding month
433 thereafter through July 15, 2005, that portion of the avails of
434 the tax imposed in Section 27-65-23 that is derived from sales by
435 cotton compresses or cotton warehouses and that would otherwise be
436 paid into the General Fund shall be deposited in an amount not to
437 exceed Two Million Dollars (\$2,000,000.00) into the special fund
438 created under Section 69-37-39. On or before August 15, 2007, and
439 each succeeding month thereafter through July 15, 2010, that
440 portion of the avails of the tax imposed in Section 27-65-23 that
441 is derived from sales by cotton compresses or cotton warehouses
442 and that would otherwise be paid into the General Fund shall be



443 deposited in an amount not to exceed Two Million Dollars
444 (\$2,000,000.00) into the special fund created under Section
445 69-37-39 until all debts or other obligations incurred by the
446 Certified Cotton Growers Organization under the Mississippi Boll
447 Weevil Management Act before January 1, 2007, are satisfied in
448 full. On or before August 15, 2010, and each succeeding month
449 thereafter through July 15, 2011, fifty percent (50%) of that
450 portion of the avails of the tax imposed in Section 27-65-23 that
451 is derived from sales by cotton compresses or cotton warehouses
452 and that would otherwise be paid into the General Fund shall be
453 deposited into the special fund created under Section 69-37-39
454 until such time that the total amount deposited into the fund
455 during a fiscal year equals One Million Dollars (\$1,000,000.00).
456 On or before August 15, 2011, and each succeeding month
457 thereafter, that portion of the avails of the tax imposed in
458 Section 27-65-23 that is derived from sales by cotton compresses
459 or cotton warehouses and that would otherwise be paid into the
460 General Fund shall be deposited into the special fund created
461 under Section 69-37-39 until such time that the total amount
462 deposited into the fund during a fiscal year equals One Million
463 Dollars (\$1,000,000.00).

464 (15) Notwithstanding any other provision of this section to
465 the contrary, on or before September 15, 2000, and each succeeding
466 month thereafter, the sales tax revenue collected during the
467 preceding month under the provisions of Section



468 27-65-19(1) (d) (i)2, and 27-65-19(1) (d) (i)3 shall be deposited,
469 without diversion, into the Telecommunications Ad Valorem Tax
470 Reduction Fund established in Section 27-38-7.

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

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

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



493 (18) [Repealed]

494 (19) (a) On or before August 15, 2005, and each succeeding
495 month thereafter, the sales tax revenue collected during the
496 preceding month under the provisions of this chapter on the gross
497 proceeds of sales of a business enterprise located within a
498 redevelopment project area under the provisions of Sections
499 57-91-1 through 57-91-11, and the revenue collected on the gross
500 proceeds of sales from sales made to a business enterprise located
501 in a redevelopment project area under the provisions of Sections
502 57-91-1 through 57-91-11 (provided that such sales made to a
503 business enterprise are made on the premises of the business
504 enterprise), shall, except as otherwise provided in this
505 subsection (19), be deposited, after all diversions, into the
506 Redevelopment Project Incentive Fund as created in Section
507 57-91-9.

508 (b) For a municipality participating in the Economic
509 Redevelopment Act created in Sections 57-91-1 through 57-91-11,
510 the diversion provided for in subsection (1) of this section
511 attributable to the gross proceeds of sales of a business
512 enterprise located within a redevelopment project area under the
513 provisions of Sections 57-91-1 through 57-91-11, and attributable
514 to the gross proceeds of sales from sales made to a business
515 enterprise located in a redevelopment project area under the
516 provisions of Sections 57-91-1 through 57-91-11 (provided that
517 such sales made to a business enterprise are made on the premises



518 of the business enterprise), shall be deposited into the
519 Redevelopment Project Incentive Fund as created in Section
520 57-91-9, as follows:

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

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

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

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

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

540 (20) On or before January 15, 2007, and each succeeding
541 month thereafter, eighty percent (80%) of the sales tax revenue
542 collected during the preceding month under the provisions of this



543 chapter from the operation of a tourism project under the
544 provisions of Sections 57-28-1 through 57-28-5 shall be deposited,
545 after the diversions required in subsections (7) and (8) of this
546 section, into the Tourism Sales Tax Incentive Fund created in
547 Section 57-28-3.

548 (21) (a) On or before April 15, 2007, and each succeeding
549 month thereafter through June 15, 2013, One Hundred Fifty Thousand
550 Dollars (\$150,000.00) of the sales tax revenue collected during
551 the preceding month under the provisions of this chapter shall be
552 deposited into the MMEIA Tax Incentive Fund created in Section
553 57-101-3.

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

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

566 (23) (a) On or before August 15, 2019, and each month
567 thereafter through July 15, 2020, one percent (1%) of the total



568 sales tax revenue collected during the preceding month from
569 restaurants and hotels shall be allocated for distribution to the
570 Mississippi Development Authority Tourism Advertising Fund
571 established under Section 57-1-64, to be used exclusively for the
572 purpose stated therein. On or before August 15, 2020, and each
573 month thereafter through July 15, 2021, two percent (2%) of the
574 total sales tax revenue collected during the preceding month from
575 restaurants and hotels shall be allocated for distribution to the
576 Mississippi Development Authority Tourism Advertising Fund
577 established under Section 57-1-64, to be used exclusively for the
578 purpose stated therein. On or before August 15, 2021, and each
579 month thereafter, three percent (3%) of the total sales tax
580 revenue collected during the preceding month from restaurants and
581 hotels shall be allocated for distribution to the Mississippi
582 Development Authority Tourism Advertising Fund established under
583 Section 57-1-64, to be used exclusively for the purpose stated
584 therein. The revenue diverted pursuant to this subsection shall
585 not be available for expenditure until February 1, 2020.

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



592 (24) On or before August 15, 2023, and each succeeding month
593 thereafter through July 15, 2024, Eight Hundred Thirty-three
594 Thousand Three Hundred Thirty-three Dollars and Thirty-four Cents
595 (\$833,333.34) of the total sales tax revenue collected during the
596 preceding month under the provisions of this chapter from
597 businesses with the North American Industry Classification System
598 Code of 451110 shall be deposited into the Mississippi Outdoor
599 Stewardship Trust Fund created in Section 49-39-7. On or before
600 August 15, 2024, and each succeeding month thereafter through July
601 15, 2025, One Million Dollars (\$1,000,000.00) of the total sales
602 tax revenue collected during the preceding month under the
603 provisions of this chapter from businesses with the North American
604 Industry Classification System Code of 451110 shall be deposited
605 into the Mississippi Outdoor Stewardship Trust Fund created in
606 Section 49-39-7. On or before August 15, 2025, and each
607 succeeding month thereafter, One Million Two Hundred Fifty
608 Thousand Dollars (\$1,250,000.00) of the total sales tax revenue
609 collected during the preceding month under the provisions of this
610 chapter from businesses with the North American Industry
611 Classification System Code of 451110 shall be deposited into the
612 Mississippi Outdoor Stewardship Trust Fund created in Section
613 49-39-7.

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



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

625 (b) (i) Except as otherwise provided in subparagraph
626 (ii) of this paragraph, if any funds have been erroneously
627 disbursed to any municipality or any overpayment of tax is
628 recovered by the taxpayer, the commissioner may make correction
629 and adjust the error or overpayment with the municipality by
630 withholding the necessary funds from any later payment to be made
631 to the municipality.

632 (ii) Subject to the provisions of Sections
633 27-65-51 and 27-65-53, if any funds have been erroneously
634 disbursed to a municipality under subsection (1) of this section
635 for a period of three (3) years or more, the maximum amount that
636 may be recovered or withheld from the municipality is the total
637 amount of funds erroneously disbursed for a period of three (3)
638 years beginning with the date of the first erroneous disbursement.
639 However, if during such period, a municipality provides written
640 notice to the Department of Revenue indicating the erroneous
641 disbursement of funds, then the maximum amount that may be



642 recovered or withheld from the municipality is the total amount of
643 funds erroneously disbursed for a period of one (1) year beginning
644 with the date of the first erroneous disbursement.

645 **SECTION 3.** This act shall take effect and be in force from
646 and after July 1, 2023.

