

By: Senator(s) Hopson

To: Appropriations

SENATE BILL NO. 2664

1 AN ACT TO AMEND SECTIONS 1 AND 4, CHAPTER 103, LAWS OF 2022,
2 TO REVISE THE APPROPRIATION TO THE DEPARTMENT OF PUBLIC SAFETY FOR
3 THE FISCAL YEAR 2023 TO PROVIDE THAT THE APPROPRIATION OF FUNDS
4 FOR THE MISSISSIPPI LAW ENFORCEMENT AND FIRE FIGHTERS PREMIUM PAY
5 PROGRAM SHALL BE FROM THE CORONAVIRUS STATE FISCAL RECOVERY LOST
6 REVENUE FUND; TO DIRECT THE STATE FISCAL OFFICER TO TRANSFER A
7 CERTAIN SUM FROM THE CORONAVIRUS STATE FISCAL RECOVERY FUND TO THE
8 CORONAVIRUS STATE FISCAL RECOVERY LOST REVENUE FUND; TO AMEND
9 SECTION 7, CHAPTER 9, LAWS OF 2022, TO REVISE THE APPROPRIATION TO
10 THE BOARD OF PSYCHOLOGY FOR FISCAL YEAR 2023 TO REVISE THE AMOUNT
11 OF FUNDS PROVIDED FOR THE ADMINISTRATIVE SUPPORT OF THE
12 MISSISSIPPI AUTISM BOARD; TO AMEND SECTION 15, CHAPTER 74, LAWS OF
13 2022, TO REVISE THE APPROPRIATION TO THE AUTHORITY FOR EDUCATIONAL
14 TELEVISION FOR FISCAL YEAR 2023 TO CORRECT AN INACCURATE REFERENCE
15 TO THE GENERAL FUND; TO AMEND SECTION 1, CHAPTER 81, LAWS OF 2022,
16 TO REVISE THE APPROPRIATION TO THE DEPARTMENT OF FINANCE AND
17 ADMINISTRATION - OFFICE OF INSURANCE FOR FISCAL YEAR 2023 TO
18 CLARIFY THAT THE FUNDS APPROPRIATED SHALL BE FOR REIMBURSING THE
19 PLAN FOR CERTAIN ELIGIBLE EXPENSES; TO AMEND SECTION 1, CHAPTER
20 482, LAWS OF 2022, TO DIRECT THE STATE FISCAL OFFICER TO TRANSFER
21 CERTAIN SUMS TO THE 2022 MS PORTS IMPROVEMENTS FUND AND THE 2022
22 MS LAND, WATER AND TIMBER RESOURCES FUND; TO CREATE NEW SECTION
23 57-1-732, MISSISSIPPI CODE OF 1972, TO CREATE THE 2022 MS PORTS
24 IMPROVEMENTS FUND AS A SPECIAL FUND IN THE STATE TREASURY TO BE
25 ADMINISTERED BY THE MISSISSIPPI DEVELOPMENT AUTHORITY FOR VARIOUS
26 PURPOSES; TO CREATE NEW SECTION 69-46-9, MISSISSIPPI CODE OF 1972,
27 TO CREATE THE 2022 MS LAND, WATER AND TIMBER RESOURCES FUND AS A
28 SPECIAL FUND IN THE STATE TREASURY TO BE ADMINISTERED BY THE
29 MISSISSIPPI LAND, WATER AND TIMBER RESOURCES BOARD FOR VARIOUS
30 PURPOSES; TO AMEND SECTION 41-139-1, MISSISSIPPI CODE OF 1972, TO
31 ALLOW THE HEALTH DEPARTMENT TO RETAIN ADMINISTRATIVE EXPENSES FOR
32 ADMINISTERING THE COVID-19 MISSISSIPPI LOCAL PROVIDER INNOVATION
33 GRANT PROGRAM; TO AMEND SECTION 27-65-75, MISSISSIPPI CODE OF
34 1972, TO EXTEND THE REPEALER ON EDUCATION ENHANCEMENT FUNDS



35 DIRECTED TO TRANSFER TO THE EDUCATIONAL FACILITIES REVOLVING LOAN
36 FUND; TO AMEND SECTION 27-103-127, MISSISSIPPI CODE OF 1972, TO
37 CREATE THE AERONAUTICS, RAIL, AND OTHER PROGRAM WITHIN THE
38 DEPARTMENT OF TRANSPORTATION BUDGET; TO DIRECT THE STATE FISCAL
39 OFFICER TO MAKE CERTAIN TRANSFERS DURING FISCAL YEAR 2023 FROM THE
40 GENERAL EDUCATION EEF FUND TO THE EDUCATIONAL FACILITIES REVOLVING
41 LOAN FUND; AND FOR RELATED PURPOSES.

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

43 **SECTION 1.** Section 1, Chapter 103, Laws of 2022,
44 appropriation to the Department of Public Safety, is amended as
45 follows:

46 Section 1. The following sum, or so much of it as may be
47 necessary, is appropriated out of any money in the Coronavirus
48 State Fiscal Recovery Lost Revenue Fund not otherwise
49 appropriated, to the Department of Public Safety for the purpose
50 of providing funds for the Mississippi Law Enforcement and Fire
51 Fighters Premium Pay Program as created in House Bill No. 1427,
52 2022 Regular Session, for the period beginning July 1, 2022, and
53 ending June 30, 2023.....\$12,000,000.00.

54 **SECTION 2.** Section 4, Chapter 103, Laws of 2022,
55 appropriation to the Department of Public Safety, is amended as
56 follows:

57 Section 4. The money appropriated by this act shall be paid
58 by the State Treasurer out of any money in the Coronavirus State
59 Fiscal Recovery Lost Revenue Fund not otherwise appropriated, upon
60 warrants issued by the State Fiscal Officer; and the State Fiscal
61 Officer shall issue his or her warrants upon requisitions signed
62 by the proper person, officer or officers in the manner provided
63 by law.



64 **SECTION 3.** Upon the effective date of this act, the State
65 Fiscal Officer shall transfer the sum of Twelve Million Dollars
66 \$12,000,000.00 from the Coronavirus State Fiscal Recovery Fund
67 (Fund No. 6821113000) to the Coronavirus State Fiscal Recovery
68 Lost Revenue Fund.

69 **SECTION 4.** Section 7, Chapter 9, Laws of 2022, appropriation
70 to the Board of Psychology, is amended as follows:

71 Section 7. Of the funds appropriated in Section 1, * * *
72 Twenty-six Thousand Dollars (\$26,000.00) is provided for the
73 administrative support of the Mississippi Autism Board as
74 prescribed by Section 73-75-11, Mississippi Code of 1972.

75 **SECTION 5.** Section 15, Chapter 74, Laws of 2022,
76 appropriation to the Authority for Educational Television, is
77 amended as follows:

78 Section 15. The following sum, or so much thereof as may be
79 necessary, is reappropriated out of any money in the * * * Capital
80 Expense Fund not otherwise appropriated for the Educational
81 Television Authority for the purpose of reauthorizing the
82 expenditure of Capital Expense Fund, as authorized in HB 1388,
83 2021 Regular Session to provide for tower maintenance and upgrades
84 for the fiscal year beginning July 1, 2022, and ending
85 June 30, 2023 \$1,500,000.00

86 **SECTION 6.** Section 1, Chapter 81, Laws of 2022,
87 appropriation to the Department of Finance and Administration -
88 Office of Insurance, is amended as follows:



89 Section 1. The following sum, or so much of it as may be
 90 necessary, is appropriated out of any money in the Coronavirus
 91 State Fiscal Recovery Fund not otherwise appropriated, to the
 92 Department of Finance and Administration - Office of Insurance for
 93 the purpose of * * * reimbursing the plan for eligible expenses
 94 incurred on or after March 3, 2021, through the final expenditure
 95 date as determined by the U.S. Treasury, for the fiscal year
 96 beginning July 1, 2022, and ending
 97 June 30, 2023 \$60,000,000.00.

98 **SECTION 7.** Section 1, Chapter 482, Laws of 2022, is amended
 99 as follows:

100 Section 1. During fiscal year 2023, the State Fiscal Officer
 101 shall transfer the amounts listed below from the Capital Expense
 102 Fund (Fund No. 6499C00000) to each of the following named funds:

103 FUND	FUND NUMBER	AMOUNT
104 Mississippi Historic Site		
105 Preservation Fund	3348400000	\$ 2,000,000.00
106 * * *		
107 <u>2022 MS Ports Improvements</u>		
108 Fund	661490000	\$ 10,000,000.00
109 Victims of Human Trafficking		
110 and Commercial Sexual		
111 Exploitation Fund	3307800000	\$ 2,500,000.00

112 * * *

113 2022 MS Land, Water and



114	<u>Timber Resources Fund</u>	<u>661418000</u>	<u>\$ 2,500,000.00</u>
115	MDOT 2022 Maintenance Project		
116	Fund created in this act		\$ 45,000,000.00
117	MDOT 2022 Capacity Project		
118	Fund created in this act		\$ 35,000,000.00
119	MDOT 2022 Infrastructure Match		
120	Fund created in this act		\$ 40,000,000.00
121	MDOT 2022 Emergency Road and		
122	Bridge Fund created in this act		\$100,000,000.00
123	TOTAL		\$237,000,000.00

124 **SECTION 8.** The following shall be codified as Section
125 57-1-732, Mississippi Code of 1972:

126 57-1-732. There is created a special fund in the State
127 Treasury to be designated as the "2022 MS Ports Improvements
128 Fund," which shall consist of monies from any source designated
129 for deposit into the fund. Unexpended amounts remaining in the
130 fund at the end of a fiscal year shall not lapse into the State
131 General Fund, and any investment earnings or interest earned on
132 amounts in the fund shall be deposited to the credit of the fund.
133 Monies in the fund shall be disbursed by the Mississippi
134 Development Authority (MDA), upon appropriation by the
135 Legislature, for the purposes authorized in Section 57-1-731(2).

136 **SECTION 9.** The following shall be codified as Section
137 69-46-9, Mississippi Code of 1972:



138 69-46-9. There is created in the State Treasury a special
139 fund to be designated as the "2022 MS Land, Water and Timber
140 Resources Fund," which shall consist of funds made available by
141 the Legislature in any manner and funds from any other source
142 designated for deposit into such fund. The fund shall be
143 maintained by the State Treasurer as a separate and special fund,
144 separate and apart from the General Fund of the state. Unexpended
145 amounts remaining in the fund at the end of a fiscal year shall
146 not lapse into the State General Fund, and any investment earnings
147 or interest earned on amounts in the fund shall be deposited to
148 the credit of the fund. Monies in the fund shall be used by the
149 Mississippi Land, Water and Timber Resources Board, upon
150 appropriation by the Legislature, for the purposes provided in
151 Section 69-46-7.

152 **SECTION 10.** Section 41-139-1, Mississippi Code of 1972, is
153 amended as follows:

154 41-139-1. (1) As used in this section, the following terms
155 shall be defined as provided in this subsection:

156 (a) "Local health care provider" or "provider" means a
157 facility that is licensed, certified or otherwise authorized or
158 permitted by law to provide health care in the ordinary course of
159 business in the State of Mississippi, including, but not limited
160 to, skilled nursing facilities, direct primary care clinics,
161 provider owned clinics, rural health clinics, academic medical



162 centers, community health centers and/or independent physician
163 practices.

164 (b) "Transitional assistance" means any assistance
165 related to changing a provider's current health care delivery
166 model to a model more appropriate for the community that the
167 provider serves, including, but not limited to:

168 (i) Conducting a market study of health care
169 services needed and provided in the community;

170 (ii) Acquiring and implementing new technological
171 tools and infrastructure, including, but not limited to,
172 telemedicine delivery methods, development of health information
173 exchange platforms to electronically share medical records,
174 electronic health record optimization, purchasing connected
175 devices, upgrading digital devices, improving broadband
176 connectivity, public health reporting, and implementing online or
177 mobile patient appointment management applications; and

178 (iii) Supporting the implementation of population
179 health management.

180 (2) There is established the COVID-19 Mississippi Local
181 Provider Innovation Grant Program to be administered by the State
182 Department of Health. The program and any grant awarded under the
183 program shall be for the purpose of strengthening and improving
184 the health care system and increasing access to health care
185 services providers to help communities achieve and maintain
186 optimal health by providing transitional assistance to providers.



187 The department may award an innovation grant to a local health
188 care provider that applies in accordance with this section.

189 (3) Eligible local health care providers shall provide the
190 following information to the department in their application for a
191 grant:

192 (a) A description of the location or locations for
193 which the grant monies will be expended, including the name and
194 locations of where the provider administers health care services;

195 (b) A statement of the amount of grant monies
196 requested;

197 (c) A description of the needs of the provider, the
198 transitional assistance for which the grant monies will be
199 expended and how such transitional assistance will meet the stated
200 needs;

201 (d) Evidence that the provider has played an active
202 role in the community to combat the spread of COVID-19, including,
203 but not limited to, testing, vaccination and antibody treatment;
204 and

205 (e) Any other information that the department deems
206 necessary to administer this section.

207 (4) Applicants are limited to one (1) application per
208 business entity as determined by the applicant's business filing
209 status with the Secretary of State. Subsidiaries of the entity
210 are not eligible to submit separate applications. Health systems
211 that affiliate, own or control multiple clinics are only eligible



212 to submit to one (1) application under the parent entity. The
213 department shall determine the amount of the grant to be awarded
214 to each applicant based on the factors detailed in the
215 application, with the maximum amount of a grant that may be
216 awarded to an applicant being Two Hundred Fifty Thousand Dollars
217 (\$250,000.00).

218 (5) The COVID-19 Mississippi Local Provider Innovation Grant
219 Program created under this section shall be funded by
220 appropriation of the Legislature from the Coronavirus State Fiscal
221 Recovery Fund. The Department of Health may retain up to two
222 percent (2%) of the funds appropriated to the program to pay
223 administrative expenses.

224 **SECTION 11.** Section 27-65-75, Mississippi Code of 1972, is
225 amended as follows:

226 27-65-75. On or before the fifteenth day of each month, the
227 revenue collected under the provisions of this chapter during the
228 preceding month shall be paid and distributed as follows:

229 (1) (a) On or before August 15, 1992, and each succeeding
230 month thereafter through July 15, 1993, eighteen percent (18%) of
231 the total sales tax revenue collected during the preceding month
232 under the provisions of this chapter, except that collected under
233 the provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on
234 business activities within a municipal corporation shall be
235 allocated for distribution to the municipality and paid to the
236 municipal corporation. Except as otherwise provided in this



237 paragraph (a), on or before August 15, 1993, and each succeeding
238 month thereafter, eighteen and one-half percent (18-1/2%) of the
239 total sales tax revenue collected during the preceding month under
240 the provisions of this chapter, except that collected under the
241 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
242 27-65-24, on business activities within a municipal corporation
243 shall be allocated for distribution to the municipality and paid
244 to the municipal corporation. However, in the event the State
245 Auditor issues a certificate of noncompliance pursuant to Section
246 21-35-31, the Department of Revenue shall withhold ten percent
247 (10%) of the allocations and payments to the municipality that
248 would otherwise be payable to the municipality under this
249 paragraph (a) until such time that the department receives written
250 notice of the cancellation of a certificate of noncompliance from
251 the State Auditor.

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

255 Monies allocated for distribution and credited to a municipal
256 corporation under this paragraph may be pledged as security for a
257 loan if the distribution received by the municipal corporation is
258 otherwise authorized or required by law to be pledged as security
259 for such a loan.

260 In any county having a county seat that is not an
261 incorporated municipality, the distribution provided under this



262 subsection shall be made as though the county seat was an
263 incorporated municipality; however, the distribution to the
264 municipality shall be paid to the county treasury in which the
265 municipality is located, and those funds shall be used for road,
266 bridge and street construction or maintenance in the county.

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

278 (c) On or before August 15, 2018, and each succeeding
279 month thereafter until August 14, 2019, two percent (2%) of the
280 total sales tax revenue collected during the preceding month under
281 the provisions of this chapter, except that collected under the
282 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
283 27-65-24, on business activities within the corporate limits of
284 the City of Jackson, Mississippi, shall be deposited into the
285 Capitol Complex Improvement District Project Fund created in
286 Section 29-5-215. On or before August 15, 2019, and each



287 succeeding month thereafter until August 14, 2020, four percent
288 (4%) of the total sales tax revenue collected during the preceding
289 month under the provisions of this chapter, except that collected
290 under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21
291 and 27-65-24, on business activities within the corporate limits
292 of the City of Jackson, Mississippi, shall be deposited into the
293 Capitol Complex Improvement District Project Fund created in
294 Section 29-5-215. On or before August 15, 2020, and each
295 succeeding month thereafter, six percent (6%) of the total sales
296 tax revenue collected during the preceding month under the
297 provisions of this chapter, except that collected under the
298 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
299 27-65-24, on business activities within the corporate limits of
300 the City of Jackson, Mississippi, shall be deposited into the
301 Capitol Complex Improvement District Project Fund created in
302 Section 29-5-215.

303 (d) (i) On or before the fifteenth day of the month
304 that the diversion authorized by this section begins, and each
305 succeeding month thereafter, eighteen and one-half percent
306 (18-1/2%) of the total sales tax revenue collected during the
307 preceding month under the provisions of this chapter, except that
308 collected under the provisions of Sections 27-65-15, 27-65-19(3)
309 and 27-65-21, on business activities within a redevelopment
310 project area developed under a redevelopment plan adopted under
311 the Tax Increment Financing Act (Section 21-45-1 et seq.) shall be



312 allocated for distribution to the county in which the project area
313 is located if:

314 1. The county:

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

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

320 2. The county has issued bonds under Section
321 21-45-9 to finance all or a portion of a redevelopment project in
322 the redevelopment project area;

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

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

328 (ii) Before any sales tax revenue may be allocated
329 for distribution to a county under this paragraph, the county
330 shall certify to the Department of Revenue that the requirements
331 of this paragraph have been met, the amount of bonded indebtedness
332 that has been incurred by the county for the redevelopment project
333 and the expected date the indebtedness incurred by the county will
334 be satisfied.

335 (iii) The diversion of sales tax revenue
336 authorized by this paragraph shall begin the month following the



337 month in which the Department of Revenue determines that the
338 requirements of this paragraph have been met. The diversion shall
339 end the month the indebtedness incurred by the county is
340 satisfied. All revenue received by the county under this
341 paragraph shall be deposited in the fund required to be created in
342 the tax increment financing plan under Section 21-45-11 and be
343 utilized solely to satisfy the indebtedness incurred by the
344 county.

345 (2) On or before September 15, 1987, and each succeeding
346 month thereafter, from the revenue collected under this chapter
347 during the preceding month, One Million One Hundred Twenty-five
348 Thousand Dollars (\$1,125,000.00) shall be allocated for
349 distribution to municipal corporations as defined under subsection
350 (1) of this section in the proportion that the number of gallons
351 of gasoline and diesel fuel sold by distributors to consumers and
352 retailers in each such municipality during the preceding fiscal
353 year bears to the total gallons of gasoline and diesel fuel sold
354 by distributors to consumers and retailers in municipalities
355 statewide during the preceding fiscal year. The Department of
356 Revenue shall require all distributors of gasoline and diesel fuel
357 to report to the department monthly the total number of gallons of
358 gasoline and diesel fuel sold by them to consumers and retailers
359 in each municipality during the preceding month. The Department
360 of Revenue shall have the authority to promulgate such rules and
361 regulations as is necessary to determine the number of gallons of



362 gasoline and diesel fuel sold by distributors to consumers and
363 retailers in each municipality. In determining the percentage
364 allocation of funds under this subsection for the fiscal year
365 beginning July 1, 1987, and ending June 30, 1988, the Department
366 of Revenue may consider gallons of gasoline and diesel fuel sold
367 for a period of less than one (1) fiscal year. For the purposes
368 of this subsection, the term "fiscal year" means the fiscal year
369 beginning July 1 of a year.

370 (3) On or before September 15, 1987, and on or before the
371 fifteenth day of each succeeding month, until the date specified
372 in Section 65-39-35, the proceeds derived from contractors' taxes
373 levied under Section 27-65-21 on contracts for the construction or
374 reconstruction of highways designated under the highway program
375 created under Section 65-3-97 shall, except as otherwise provided
376 in Section 31-17-127, be deposited into the State Treasury to the
377 credit of the State Highway Fund to be used to fund that highway
378 program. The Mississippi Department of Transportation shall
379 provide to the Department of Revenue such information as is
380 necessary to determine the amount of proceeds to be distributed
381 under this subsection.

382 (4) On or before August 15, 1994, and on or before the
383 fifteenth day of each succeeding month through July 15, 1999, from
384 the proceeds of gasoline, diesel fuel or kerosene taxes as
385 provided in Section 27-5-101(a)(ii)1, Four Million Dollars
386 (\$4,000,000.00) shall be deposited in the State Treasury to the



387 credit of a special fund designated as the "State Aid Road Fund,"
388 created by Section 65-9-17. On or before August 15, 1999, and on
389 or before the fifteenth day of each succeeding month, from the
390 total amount of the proceeds of gasoline, diesel fuel or kerosene
391 taxes apportioned by Section 27-5-101(a)(ii)1, Four Million
392 Dollars (\$4,000,000.00) or an amount equal to twenty-three and
393 one-fourth percent (23-1/4%) of those funds, whichever is the
394 greater amount, shall be deposited in the State Treasury to the
395 credit of the "State Aid Road Fund," created by Section 65-9-17.
396 Those funds shall be pledged to pay the principal of and interest
397 on state aid road bonds heretofore issued under Sections 19-9-51
398 through 19-9-77, in lieu of and in substitution for the funds
399 previously allocated to counties under this section. Those funds
400 may not be pledged for the payment of any state aid road bonds
401 issued after April 1, 1981; however, this prohibition against the
402 pledging of any such funds for the payment of bonds shall not
403 apply to any bonds for which intent to issue those bonds has been
404 published for the first time, as provided by law before March 29,
405 1981. From the amount of taxes paid into the special fund under
406 this subsection and subsection (9) of this section, there shall be
407 first deducted and paid the amount necessary to pay the expenses
408 of the Office of State Aid Road Construction, as authorized by the
409 Legislature for all other general and special fund agencies. The
410 remainder of the fund shall be allocated monthly to the several
411 counties in accordance with the following formula:



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

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

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

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

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

428 Any reference in the general laws of this state or the
429 Mississippi Code of 1972 to Section 27-5-105 shall mean and be
430 construed to refer and apply to subsection (4) of Section
431 27-65-75.

432 (5) One Million Six Hundred Sixty-six Thousand Six Hundred
433 Sixty-six Dollars (\$1,666,666.00) each month shall be paid into
434 the special fund known as the "Educational Facilities Revolving
435 Loan Fund" created and existing under the provisions of Section
436 37-47-24. Those payments into that fund are to be made on the



437 last day of each succeeding month hereafter. This subsection (5)
438 shall stand repealed on July 1, * * * 2026.

439 (6) An amount each month beginning August 15, 1983, through
440 November 15, 1986, as specified in Section 6, Chapter 542, Laws of
441 1983, shall be paid into the special fund known as the
442 Correctional Facilities Construction Fund created in Section 6,
443 Chapter 542, Laws of 1983.

444 (7) On or before August 15, 1992, and each succeeding month
445 thereafter through July 15, 2000, two and two hundred sixty-six
446 one-thousandths percent (2.266%) of the total sales tax revenue
447 collected during the preceding month under the provisions of this
448 chapter, except that collected under the provisions of Section
449 27-65-17(2), shall be deposited by the department into the School
450 Ad Valorem Tax Reduction Fund created under Section 37-61-35. On
451 or before August 15, 2000, and each succeeding month thereafter,
452 two and two hundred sixty-six one-thousandths percent (2.266%) of
453 the total sales tax revenue collected during the preceding month
454 under the provisions of this chapter, except that collected under
455 the provisions of Section 27-65-17(2), shall be deposited into the
456 School Ad Valorem Tax Reduction Fund created under Section
457 37-61-35 until such time that the total amount deposited into the
458 fund during a fiscal year equals Forty-two Million Dollars
459 (\$42,000,000.00). Thereafter, the amounts diverted under this
460 subsection (7) during the fiscal year in excess of Forty-two
461 Million Dollars (\$42,000,000.00) shall be deposited into the



462 Education Enhancement Fund created under Section 37-61-33 for
463 appropriation by the Legislature as other education needs and
464 shall not be subject to the percentage appropriation requirements
465 set forth in Section 37-61-33.

466 (8) On or before August 15, 1992, and each succeeding month
467 thereafter, nine and seventy-three one-thousandths percent
468 (9.073%) of the total sales tax revenue collected during the
469 preceding month under the provisions of this chapter, except that
470 collected under the provisions of Section 27-65-17(2), shall be
471 deposited into the Education Enhancement Fund created under
472 Section 37-61-33.

473 (9) On or before August 15, 1994, and each succeeding month
474 thereafter, from the revenue collected under this chapter during
475 the preceding month, Two Hundred Fifty Thousand Dollars
476 (\$250,000.00) shall be paid into the State Aid Road Fund.

477 (10) On or before August 15, 1994, and each succeeding month
478 thereafter through August 15, 1995, from the revenue collected
479 under this chapter during the preceding month, Two Million Dollars
480 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad
481 Valorem Tax Reduction Fund established in Section 27-51-105.

482 (11) Notwithstanding any other provision of this section to
483 the contrary, on or before February 15, 1995, and each succeeding
484 month thereafter, the sales tax revenue collected during the
485 preceding month under the provisions of Section 27-65-17(2) and
486 the corresponding levy in Section 27-65-23 on the rental or lease



487 of private carriers of passengers and light carriers of property
488 as defined in Section 27-51-101 shall be deposited, without
489 diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund
490 established in Section 27-51-105.

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

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

508 (14) On or before August 15, 1998, and each succeeding month
509 thereafter through July 15, 2005, that portion of the avails of
510 the tax imposed in Section 27-65-23 that is derived from sales by
511 cotton compresses or cotton warehouses and that would otherwise be



512 paid into the General Fund shall be deposited in an amount not to
513 exceed Two Million Dollars (\$2,000,000.00) into the special fund
514 created under Section 69-37-39. On or before August 15, 2007, and
515 each succeeding month thereafter through July 15, 2010, that
516 portion of the avails of the tax imposed in Section 27-65-23 that
517 is derived from sales by cotton compresses or cotton warehouses
518 and that would otherwise be paid into the General Fund shall be
519 deposited in an amount not to exceed Two Million Dollars
520 (\$2,000,000.00) into the special fund created under Section
521 69-37-39 until all debts or other obligations incurred by the
522 Certified Cotton Growers Organization under the Mississippi Boll
523 Weevil Management Act before January 1, 2007, are satisfied in
524 full. On or before August 15, 2010, and each succeeding month
525 thereafter through July 15, 2011, fifty percent (50%) of that
526 portion of the avails of the tax imposed in Section 27-65-23 that
527 is derived from sales by cotton compresses or cotton warehouses
528 and that would otherwise be paid into the General Fund shall be
529 deposited into the special fund created under Section 69-37-39
530 until such time that the total amount deposited into the fund
531 during a fiscal year equals One Million Dollars (\$1,000,000.00).
532 On or before August 15, 2011, and each succeeding month
533 thereafter, that portion of the avails of the tax imposed in
534 Section 27-65-23 that is derived from sales by cotton compresses
535 or cotton warehouses and that would otherwise be paid into the
536 General Fund shall be deposited into the special fund created



537 under Section 69-37-39 until such time that the total amount
538 deposited into the fund during a fiscal year equals One Million
539 Dollars (\$1,000,000.00).

540 (15) Notwithstanding any other provision of this section to
541 the contrary, on or before September 15, 2000, and each succeeding
542 month thereafter, the sales tax revenue collected during the
543 preceding month under the provisions of Section
544 27-65-19(1)(d)(i)2, and 27-65-19(1)(d)(i)3 shall be deposited,
545 without diversion, into the Telecommunications Ad Valorem Tax
546 Reduction Fund established in Section 27-38-7.

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

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



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

569 (18) [Repealed]

570 (19) (a) On or before August 15, 2005, and each succeeding
571 month thereafter, the sales tax revenue collected during the
572 preceding month under the provisions of this chapter on the gross
573 proceeds of sales of a business enterprise located within a
574 redevelopment project area under the provisions of Sections
575 57-91-1 through 57-91-11, and the revenue collected on the gross
576 proceeds of sales from sales made to a business enterprise located
577 in a redevelopment project area under the provisions of Sections
578 57-91-1 through 57-91-11 (provided that such sales made to a
579 business enterprise are made on the premises of the business
580 enterprise), shall, except as otherwise provided in this
581 subsection (19), be deposited, after all diversions, into the
582 Redevelopment Project Incentive Fund as created in Section
583 57-91-9.

584 (b) For a municipality participating in the Economic
585 Redevelopment Act created in Sections 57-91-1 through 57-91-11,
586 the diversion provided for in subsection (1) of this section



587 attributable to the gross proceeds of sales of a business
588 enterprise located within a redevelopment project area under the
589 provisions of Sections 57-91-1 through 57-91-11, and attributable
590 to the gross proceeds of sales from sales made to a business
591 enterprise located in a redevelopment project area under the
592 provisions of Sections 57-91-1 through 57-91-11 (provided that
593 such sales made to a business enterprise are made on the premises
594 of the business enterprise), shall be deposited into the
595 Redevelopment Project Incentive Fund as created in Section
596 57-91-9, as follows:

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

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

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

609 (iv) For the ninth year in which such payments are
610 made to a developer from the Redevelopment Project Incentive Fund,



611 sixty percent (60%) of the diversion shall be deposited into the
612 fund; and

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

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

624 (21) (a) On or before April 15, 2007, and each succeeding
625 month thereafter through June 15, 2013, One Hundred Fifty Thousand
626 Dollars (\$150,000.00) of the sales tax revenue collected during
627 the preceding month under the provisions of this chapter shall be
628 deposited into the MMEIA Tax Incentive Fund created in Section
629 57-101-3.

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



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

642 (23) (a) On or before August 15, 2019, and each month
643 thereafter through July 15, 2020, one percent (1%) of the total
644 sales tax revenue collected during the preceding month from
645 restaurants and hotels shall be allocated for distribution to the
646 Mississippi Development Authority Tourism Advertising Fund
647 established under Section 57-1-64, to be used exclusively for the
648 purpose stated therein. On or before August 15, 2020, and each
649 month thereafter through July 15, 2021, two percent (2%) of the
650 total sales tax revenue collected during the preceding month from
651 restaurants and hotels shall be allocated for distribution to the
652 Mississippi Development Authority Tourism Advertising Fund
653 established under Section 57-1-64, to be used exclusively for the
654 purpose stated therein. On or before August 15, 2021, and each
655 month thereafter, three percent (3%) of the total sales tax
656 revenue collected during the preceding month from restaurants and
657 hotels shall be allocated for distribution to the Mississippi
658 Development Authority Tourism Advertising Fund established under
659 Section 57-1-64, to be used exclusively for the purpose stated



660 therein. The revenue diverted pursuant to this subsection shall
661 not be available for expenditure until February 1, 2020.

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

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

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

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



684 withholding the necessary funds from any later payment to be made
685 to the municipality.

686 (ii) Subject to the provisions of Sections
687 27-65-51 and 27-65-53, if any funds have been erroneously
688 disbursed to a municipality under subsection (1) of this section
689 for a period of three (3) years or more, the maximum amount that
690 may be recovered or withheld from the municipality is the total
691 amount of funds erroneously disbursed for a period of three (3)
692 years beginning with the date of the first erroneous disbursement.
693 However, if during such period, a municipality provides written
694 notice to the Department of Revenue indicating the erroneous
695 disbursement of funds, then the maximum amount that may be
696 recovered or withheld from the municipality is the total amount of
697 funds erroneously disbursed for a period of one (1) year beginning
698 with the date of the first erroneous disbursement.

699 **SECTION 12.** Section 27-103-127, Mississippi Code of 1972, is
700 amended as follows:

701 27-103-127. To the end that the overall budget shall present
702 in comparable terms a complete summary of all financial operations
703 of all state agencies, Part 2 of the overall budget shall include
704 therein the requested budget and the recommended budget for each
705 special fund agency. The overall budget shall show for each
706 special fund agency, in addition to such other information as may
707 be prescribed by the Legislative Budget Office, the following:



708 (a) The amount by source of all special fund receipts
709 collected or otherwise available in the current fiscal year, and
710 an estimate by source of all special funds which will be collected
711 or become available by the end of the then current fiscal year;

712 (b) The estimated amount of all expenditures to be made
713 or obligations to be incurred payable from such special funds
714 during the then current fiscal year;

715 (c) The estimated aggregate amount of special funds
716 which will be needed by the agency for the succeeding fiscal year;
717 beginning with the 1995 fiscal year and in the event that any
718 services proposed to be provided by the agency in the succeeding
719 fiscal year are Medicaid reimbursable, any state general matching
720 funds necessary for such reimbursement shall be included in the
721 agency's proposed budget, and the appropriation to the Division of
722 Medicaid in the 1995 fiscal year shall be adjusted accordingly;

723 (d) The estimated amount by source of special funds
724 which will be available under existing laws during the succeeding
725 fiscal year, including any balances which will be on hand at the
726 close of the then current fiscal year;

727 (e) The estimated amount which will be needed and which
728 will require change in existing law or laws;

729 (f) If any new item of expense is included in the
730 proposed budget of any special fund agency, the reason therefor
731 shall be given; and in any case where the Legislative Budget
732 Office shall eliminate or reduce any item or items in the proposed



733 budget of any special fund agency, it shall note briefly the
734 reasons therefor, together with the reasons advanced by the agency
735 in support of the item or items eliminated or reduced;

736 (g) The proposed budget of each special fund agency
737 shall show the amounts required for operating expenses separately
738 from the amounts required for permanent improvements.

739 Proposed expenditures for any agency in Part 2 of the overall
740 budget shall not exceed the amount of estimated revenues which
741 will be available to it. Provided, that the Legislative Budget
742 Office may recommend changes in existing law so as to decrease or
743 increase the revenues available to any agency if in its judgment
744 such changes are necessary or desirable.

745 Provided further, that expenditures approved or authorized by
746 the Legislature for any special fund agency or special funds
747 approved for general fund agency shall constitute a maximum to be
748 expended or encumbered by such agency, and shall not constitute
749 authority to expend or encumber more than the amount of revenue
750 actually collected or otherwise received.

751 No special fund agency or general fund agency shall make
752 expenditures from special funds available to such agency unless
753 such expenditures are set forth in a budget approved by the
754 Legislature. Such legislative approval shall be set forth in an
755 appropriation act. Provided, however, that special funds derived
756 from the collection of taxes for any political subdivision of the
757 state shall be excepted from the foregoing provisions. The



758 executive head of the state agency shall be liable on his official
759 bond for expenditures or encumbrances which exceed the total
760 amount of the budget or the amount received if receipts are less
761 than the approved budget.

762 Provided, however, that each university and college shall
763 submit through the Board of Trustees of State Institutions of
764 Higher Learning an annual budget to the Legislative Budget Office
765 prior to the beginning of each fiscal year with such information
766 and in such form, and in such detail, as may be required by the
767 Legislative Budget Office. If the Legislative Budget Office
768 determines that sufficient funds will be available during the
769 fiscal year to fund the proposed budget as submitted, then and in
770 that event the proposed budget shall be approved. However, if the
771 Legislative Budget Office determines that, in its judgment,
772 sufficient funds will not be available to fund the proposed
773 budget, the affected institution or institutions and the Board of
774 Trustees of State Institutions of Higher Learning shall be
775 promptly notified and given an opportunity to either justify the
776 proposed budget or proposed amendments which can be mutually
777 agreed upon. The Legislative Budget Office shall then approve the
778 proposed budget or budgets of the several universities and
779 colleges. The total amount approved for each institution shall
780 constitute the maximum funds which may be expended during the
781 fiscal year.



782 The municipal, county or combined municipal and county port
783 and harbor commissions, authorities or other port or harbor
784 agencies not owned or operated by the state, shall submit annual
785 or amended budgets of their estimated receipts and expenditures to
786 the governing bodies of such municipality, county or municipality
787 and county, for their approval, and a copy of such budget as
788 approved by such governing body or bodies shall be filed with the
789 Legislative Budget Office. Such budget shall itemize all
790 estimated receipts and expenditures, and the Legislative Budget
791 Office may require particularization, explanation or audit
792 thereof, and shall report such information to the Legislature.

793 To the end that the overall budget shall present in
794 comparable terms a complete summary of all financial operations of
795 all state agencies, Part 3 of such overall budget shall consist of
796 an estimated preliminary annual budget of the Department of
797 Transportation and the Division of State Aid Road Construction of
798 the Department of Transportation and such information for the
799 current fiscal year as is necessary to make presentation
800 comparable to that specified for Part 2 special fund agencies.

801 The annual budget request of the Department of Transportation
802 shall be divided into the following program budgets: (a)
803 administration and other expenses, (b) construction, (c)
804 maintenance, * * * (d) debt service and (e) aeronautics, rails,
805 and other. In making its annual appropriation to the Department
806 of Transportation from the State Highway Fund, the Legislature



807 shall separate the appropriation bill into the * * * five (5)
808 program budget areas herein specified. For the purposes of this
809 paragraph, "administration and other expenses" shall be construed
810 to mean those expenses incurred due to departmental support
811 activities which cannot be assigned to a specific construction or
812 maintenance * * * activity, and * * * may be construed to include
813 expenses incurred for office machines, furniture, fixtures,
814 automobiles, * * * electric vehicles, truck and other vehicles,
815 road machinery, farm equipment and other working equipment, data
816 processing and computer equipment, all other equipment, and
817 replacements for equipment. "Construction" shall be construed to
818 mean those expenses associated with the creation and development
819 of the state highway system and its related facilities;
820 "maintenance" shall be construed to mean those expenses incurred
821 due to activities associated with preservation of safe and
822 aesthetically acceptable highways in an attempt to maintain them
823 in as close to the original condition as possible; and "debt
824 service" shall be construed to mean amounts needed to pay bonds
825 and interest coming due, bank service charges, and bond debt
826 service.

827 **SECTION 13.** During fiscal year 2023, the State Fiscal
828 Officer shall transfer the sum of Twenty Million Dollars
829 (\$20,000,000.00) from the General Education EEF Fund (Fund No.
830 4420100000) to the Educational Facilities Revolving Loan Fund



831 (Fund No. 3320500000) created in Section 37-47-24, Mississippi
832 Code of 1972.

833 **SECTION 14.** This act shall take effect and be in force from
834 and after its passage.

