

By: Senator(s) Hopson

To: Appropriations

SENATE BILL NO. 2664  
(As Passed the Senate)

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 TRANSFER A CERTAIN SUM DURING FISCAL YEAR 2023 FROM THE  
40 GENERAL EDUCATION EEF FUND TO THE EDUCATIONAL FACILITIES REVOLVING  
41 LOAN FUND; TO DIRECT THE STATE FISCAL OFFICER TO TRANSFER A  
42 CERTAIN SUM DURING FISCAL YEAR 2023 FROM THE MISSISSIPPI VETERANS  
43 AFFAIRS GRANT FUND TO THE MISSISSIPPI VETERANS' HOME FUND; AND FOR  
44 RELATED PURPOSES.

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

46 **SECTION 1.** Section 1, Chapter 103, Laws of 2022,  
47 appropriation to the Department of Public Safety, is amended as  
48 follows:

49 Section 1. The following sum, or so much of it as may be  
50 necessary, is appropriated out of any money in the Coronavirus  
51 State Fiscal Recovery Lost Revenue Fund not otherwise  
52 appropriated, to the Department of Public Safety for the purpose  
53 of providing funds for the Mississippi Law Enforcement and Fire  
54 Fighters Premium Pay Program as created in House Bill No. 1427,  
55 2022 Regular Session, for the period beginning July 1, 2022, and  
56 ending June 30, 2023.....\$12,000,000.00.

57 **SECTION 2.** Section 4, Chapter 103, Laws of 2022,  
58 appropriation to the Department of Public Safety, is amended as  
59 follows:

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



65 by the proper person, officer or officers in the manner provided  
66 by law.

67       **SECTION 3.** Upon the effective date of this act, the State  
68 Fiscal Officer shall transfer the sum of Twelve Million Dollars  
69 \$12,000,000.00 from the Coronavirus State Fiscal Recovery Fund  
70 (Fund No. 6821113000) to the Coronavirus State Fiscal Recovery  
71 Lost Revenue Fund.

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

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

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

81       Section 15. The following sum, or so much thereof as may be  
82 necessary, is reappropriated out of any money in the \* \* \* Capital  
83 Expense Fund not otherwise appropriated for the Educational  
84 Television Authority for the purpose of reauthorizing the  
85 expenditure of Capital Expense Fund, as authorized in HB 1388,  
86 2021 Regular Session to provide for tower maintenance and upgrades  
87 for the fiscal year beginning July 1, 2022, and ending  
88 June 30, 2023 \$1,500,000.00.



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

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

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

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

106 FUND	FUND NUMBER	AMOUNT
107 Mississippi Historic Site		
108        Preservation Fund	3348400000	\$ 2,000,000.00

109        \* \* \*

110        2022 MS Ports Improvements

111           Fund	661490000	\$ 10,000,000.00
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112        Victims of Human Trafficking

113        and Commercial Sexual



114	Exploitation Fund	3307800000	\$ 2,500,000.00
115	* * *		
116	<u>2022 MS Land, Water and</u>		
117	<u>Timber Resources Fund</u>	<u>661418000</u>	<u>\$ 2,500,000.00</u>
118	MDOT 2022 Maintenance Project		
119	Fund created in this act		\$ 45,000,000.00
120	MDOT 2022 Capacity Project		
121	Fund created in this act		\$ 35,000,000.00
122	MDOT 2022 Infrastructure Match		
123	Fund created in this act		\$ 40,000,000.00
124	MDOT 2022 Emergency Road and		
125	Bridge Fund created in this act		\$100,000,000.00
126	TOTAL		\$237,000,000.00

127       **SECTION 8.** The following shall be codified as Section  
128 57-1-732, Mississippi Code of 1972:

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



139           **SECTION 9.** The following shall be codified as Section  
140 69-46-9, Mississippi Code of 1972:

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

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

157           41-139-1. (1) As used in this section, the following terms  
158 shall be defined as provided in this subsection:

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



164 provider owned clinics, rural health clinics, academic medical  
165 centers, community health centers and/or independent physician  
166 practices.

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

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

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

181 (iii) Supporting the implementation of population  
182 health management.

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



189 optimal health by providing transitional assistance to providers.  
190 The department may award an innovation grant to a local health  
191 care provider that applies in accordance with this section.

192 (3) Eligible local health care providers shall provide the  
193 following information to the department in their application for a  
194 grant:

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

198 (b) A statement of the amount of grant monies  
199 requested;

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

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

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

210 (4) Applicants are limited to one (1) application per  
211 business entity as determined by the applicant's business filing  
212 status with the Secretary of State. Subsidiaries of the entity  
213 are not eligible to submit separate applications. Health systems





214 that affiliate, own or control multiple clinics are only eligible  
215 to submit to one (1) application under the parent entity. The  
216 department shall determine the amount of the grant to be awarded  
217 to each applicant based on the factors detailed in the  
218 application, with the maximum amount of a grant that may be  
219 awarded to an applicant being Two Hundred Fifty Thousand Dollars  
220 (\$250,000.00).

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

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

229 27-65-75. On or before the fifteenth day of each month, the  
230 revenue collected under the provisions of this chapter during the  
231 preceding month shall be paid and distributed as follows:

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



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

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

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



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

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

281           (c) On or before August 15, 2018, and each succeeding  
282 month thereafter until August 14, 2019, two percent (2%) of the  
283 total sales tax revenue collected during the preceding month under  
284 the provisions of this chapter, except that collected under the  
285 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and  
286 27-65-24, on business activities within the corporate limits of  
287 the City of Jackson, Mississippi, shall be deposited into the



288 Capitol Complex Improvement District Project Fund created in  
289 Section 29-5-215. On or before August 15, 2019, and each  
290 succeeding month thereafter until August 14, 2020, four percent  
291 (4%) of the total sales tax revenue collected during the preceding  
292 month under the provisions of this chapter, except that collected  
293 under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21  
294 and 27-65-24, on business activities within the corporate limits  
295 of the City of Jackson, Mississippi, shall be deposited into the  
296 Capitol Complex Improvement District Project Fund created in  
297 Section 29-5-215. On or before August 15, 2020, and each  
298 succeeding month thereafter, six percent (6%) of the total sales  
299 tax revenue collected during the preceding month under the  
300 provisions of this chapter, except that collected under the  
301 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and  
302 27-65-24, on business activities within the corporate limits of  
303 the City of Jackson, Mississippi, shall be deposited into the  
304 Capitol Complex Improvement District Project Fund created in  
305 Section 29-5-215.

306 (d) (i) On or before the fifteenth day of the month  
307 that the diversion authorized by this section begins, and each  
308 succeeding month thereafter, eighteen and one-half percent  
309 (18-1/2%) of the total sales tax revenue collected during the  
310 preceding month under the provisions of this chapter, except that  
311 collected under the provisions of Sections 27-65-15, 27-65-19(3)  
312 and 27-65-21, on business activities within a redevelopment



313 project area developed under a redevelopment plan adopted under  
314 the Tax Increment Financing Act (Section 21-45-1 et seq.) shall be  
315 allocated for distribution to the county in which the project area  
316 is located if:

317 1. The county:

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

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

323 2. The county has issued bonds under Section  
324 21-45-9 to finance all or a portion of a redevelopment project in  
325 the redevelopment project area;

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

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

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



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

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



363 of Revenue shall have the authority to promulgate such rules and  
364 regulations as is necessary to determine the number of gallons of  
365 gasoline and diesel fuel sold by distributors to consumers and  
366 retailers in each municipality. In determining the percentage  
367 allocation of funds under this subsection for the fiscal year  
368 beginning July 1, 1987, and ending June 30, 1988, the Department  
369 of Revenue may consider gallons of gasoline and diesel fuel sold  
370 for a period of less than one (1) fiscal year. For the purposes  
371 of this subsection, the term "fiscal year" means the fiscal year  
372 beginning July 1 of a year.

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

385 (4) On or before August 15, 1994, and on or before the  
386 fifteenth day of each succeeding month through July 15, 1999, from  
387 the proceeds of gasoline, diesel fuel or kerosene taxes as



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





413 remainder of the fund shall be allocated monthly to the several  
414 counties in accordance with the following formula:

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

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

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

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

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

431 Any reference in the general laws of this state or the  
432 Mississippi Code of 1972 to Section 27-5-105 shall mean and be  
433 construed to refer and apply to subsection (4) of Section  
434 27-65-75.

435 (5) One Million Six Hundred Sixty-six Thousand Six Hundred  
436 Sixty-six Dollars (\$1,666,666.00) each month shall be paid into  
437 the special fund known as the "Educational Facilities Revolving



438 Loan Fund" created and existing under the provisions of Section  
439 37-47-24. Those payments into that fund are to be made on the  
440 last day of each succeeding month hereafter. This subsection (5)  
441 shall stand repealed on July 1, \* \* \* 2026.

442 (6) An amount each month beginning August 15, 1983, through  
443 November 15, 1986, as specified in Section 6, Chapter 542, Laws of  
444 1983, shall be paid into the special fund known as the  
445 Correctional Facilities Construction Fund created in Section 6,  
446 Chapter 542, Laws of 1983.

447 (7) On or before August 15, 1992, and each succeeding month  
448 thereafter through July 15, 2000, two and two hundred sixty-six  
449 one-thousandths percent (2.266%) of the total sales tax revenue  
450 collected during the preceding month under the provisions of this  
451 chapter, except that collected under the provisions of Section  
452 27-65-17(2), shall be deposited by the department into the School  
453 Ad Valorem Tax Reduction Fund created under Section 37-61-35. On  
454 or before August 15, 2000, and each succeeding month thereafter,  
455 two and two hundred sixty-six one-thousandths percent (2.266%) of  
456 the total sales tax revenue collected during the preceding month  
457 under the provisions of this chapter, except that collected under  
458 the provisions of Section 27-65-17(2), shall be deposited into the  
459 School Ad Valorem Tax Reduction Fund created under Section  
460 37-61-35 until such time that the total amount deposited into the  
461 fund during a fiscal year equals Forty-two Million Dollars  
462 (\$42,000,000.00). Thereafter, the amounts diverted under this



463 subsection (7) during the fiscal year in excess of Forty-two  
464 Million Dollars (\$42,000,000.00) shall be deposited into the  
465 Education Enhancement Fund created under Section 37-61-33 for  
466 appropriation by the Legislature as other education needs and  
467 shall not be subject to the percentage appropriation requirements  
468 set forth in Section 37-61-33.

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

476 (9) On or before August 15, 1994, and each succeeding month  
477 thereafter, from the revenue collected under this chapter during  
478 the preceding month, Two Hundred Fifty Thousand Dollars  
479 (\$250,000.00) shall be paid into the State Aid Road Fund.

480 (10) On or before August 15, 1994, and each succeeding month  
481 thereafter through August 15, 1995, from the revenue collected  
482 under this chapter during the preceding month, Two Million Dollars  
483 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad  
484 Valorem Tax Reduction Fund established in Section 27-51-105.

485 (11) Notwithstanding any other provision of this section to  
486 the contrary, on or before February 15, 1995, and each succeeding  
487 month thereafter, the sales tax revenue collected during the



488 preceding month under the provisions of Section 27-65-17(2) and  
489 the corresponding levy in Section 27-65-23 on the rental or lease  
490 of private carriers of passengers and light carriers of property  
491 as defined in Section 27-51-101 shall be deposited, without  
492 diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund  
493 established in Section 27-51-105.

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

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

511 (14) On or before August 15, 1998, and each succeeding month  
512 thereafter through July 15, 2005, that portion of the avails of



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



538 or cotton warehouses and that would otherwise be paid into the  
539 General Fund shall be deposited into the special fund created  
540 under Section 69-37-39 until such time that the total amount  
541 deposited into the fund during a fiscal year equals One Million  
542 Dollars (\$1,000,000.00).

543 (15) Notwithstanding any other provision of this section to  
544 the contrary, on or before September 15, 2000, and each succeeding  
545 month thereafter, the sales tax revenue collected during the  
546 preceding month under the provisions of Section  
547 27-65-19(1)(d)(i)2, and 27-65-19(1)(d)(i)3 shall be deposited,  
548 without diversion, into the Telecommunications Ad Valorem Tax  
549 Reduction Fund established in Section 27-38-7.

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

557 (b) On or before August 15, 2007, and each succeeding  
558 month thereafter, eighty percent (80%) of the sales tax revenue  
559 collected during the preceding month under the provisions of this  
560 chapter from the operation of a tourism project under the  
561 provisions of Sections 57-26-1 through 57-26-5, shall be  
562 deposited, after the diversions required in subsections (7) and



563 (8) of this section, into the Tourism Project Sales Tax Incentive  
564 Fund created in Section 57-26-3.

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

572 (18) [Repealed]

573 (19) (a) On or before August 15, 2005, and each succeeding  
574 month thereafter, the sales tax revenue collected during the  
575 preceding month under the provisions of this chapter on the gross  
576 proceeds of sales of a business enterprise located within a  
577 redevelopment project area under the provisions of Sections  
578 57-91-1 through 57-91-11, and the revenue collected on the gross  
579 proceeds of sales from sales made to a business enterprise located  
580 in a redevelopment project area under the provisions of Sections  
581 57-91-1 through 57-91-11 (provided that such sales made to a  
582 business enterprise are made on the premises of the business  
583 enterprise), shall, except as otherwise provided in this  
584 subsection (19), be deposited, after all diversions, into the  
585 Redevelopment Project Incentive Fund as created in Section  
586 57-91-9.



587 (b) For a municipality participating in the Economic  
588 Redevelopment Act created in Sections 57-91-1 through 57-91-11,  
589 the diversion provided for in subsection (1) of this section  
590 attributable to the gross proceeds of sales of a business  
591 enterprise located within a redevelopment project area under the  
592 provisions of Sections 57-91-1 through 57-91-11, and attributable  
593 to the gross proceeds of sales from sales made to a business  
594 enterprise located in a redevelopment project area under the  
595 provisions of Sections 57-91-1 through 57-91-11 (provided that  
596 such sales made to a business enterprise are made on the premises  
597 of the business enterprise), shall be deposited into the  
598 Redevelopment Project Incentive Fund as created in Section  
599 57-91-9, as follows:

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

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

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





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

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

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

627 (21) (a) On or before April 15, 2007, and each succeeding  
628 month thereafter through June 15, 2013, One Hundred Fifty Thousand  
629 Dollars (\$150,000.00) of the sales tax revenue collected during  
630 the preceding month under the provisions of this chapter shall be  
631 deposited into the MMEIA Tax Incentive Fund created in Section  
632 57-101-3.

633 (b) On or before July 15, 2013, and each succeeding  
634 month thereafter, One Hundred Fifty Thousand Dollars (\$150,000.00)  
635 of the sales tax revenue collected during the preceding month  
636 under the provisions of this chapter shall be deposited into the



637 Mississippi Development Authority Job Training Grant Fund created  
638 in Section 57-1-451.

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

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



662 Section 57-1-64, to be used exclusively for the purpose stated  
663 therein. The revenue diverted pursuant to this subsection shall  
664 not be available for expenditure until February 1, 2020.

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

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

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

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



687 withholding the necessary funds from any later payment to be made  
688 to the municipality.

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

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

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



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

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

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

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

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

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



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

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

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

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

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



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

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



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

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

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





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

830         **SECTION 13.** During fiscal year 2023, the State Fiscal  
831 Officer shall transfer the sum of Twenty Million Dollars  
832 (\$20,000,000.00) from the General Education EEF Fund (Fund No.  
833 4420100000) to the Educational Facilities Revolving Loan Fund



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

836 SECTION 14. During fiscal year 2023, the State Fiscal  
837 Officer shall transfer the sum of One Million Two Hundred  
838 Sixty-six Thousand Twenty-four Dollars and Ninety-eight Cents  
839 (\$1,266,024.98) from the Mississippi Veterans Affairs Grant Fund  
840 (Fund No. 5373200000) to the Mississippi Veterans' Home Fund (Fund  
841 No. 3373200000).

842 SECTION 15. This act shall take effect and be in force from  
843 and after its passage.

