

By: Senator(s) Hopson

To: Appropriations

SENATE BILL NO. 2664
(As Sent to Governor)

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 27-65-75, MISSISSIPPI CODE OF 1972, TO
31 EXTEND THE REPEALER ON EDUCATION ENHANCEMENT FUNDS DIRECTED TO
32 TRANSFER TO THE EDUCATIONAL FACILITIES REVOLVING LOAN FUND; TO
33 AMEND SECTION 27-103-127, MISSISSIPPI CODE OF 1972, TO CREATE THE
34 AERONAUTICS, RAIL, AND OTHER PROGRAM WITHIN THE DEPARTMENT OF



35 TRANSPORTATION BUDGET; TO DIRECT THE STATE FISCAL OFFICER TO
36 TRANSFER A CERTAIN SUM DURING FISCAL YEAR 2023 FROM THE GENERAL
37 EDUCATION EEF FUND TO THE EDUCATIONAL FACILITIES REVOLVING LOAN
38 FUND; TO DIRECT THE STATE FISCAL OFFICER TO TRANSFER A CERTAIN SUM
39 DURING FISCAL YEAR 2023 FROM THE MISSISSIPPI VETERANS AFFAIRS
40 GRANT FUND TO THE MISSISSIPPI VETERANS' HOME FUND; AND FOR RELATED
41 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 June 30, 2023...\$60,000,000.00.

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

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

FUND	FUND NUMBER	AMOUNT
103 Mississippi Historic Site		
104 Preservation Fund	3348400000	\$ 2,000,000.00
105 * * *		
106 <u>2022 MS Ports Improvements</u>		
107 Fund	661490000	<u>\$ 10,000,000.00</u>
108 Victims of Human Trafficking		
109 and Commercial Sexual		
110 Exploitation Fund	3307800000	\$ 2,500,000.00
111 * * *		
112 <u>2022 MS Land, Water and</u>		
113 Timber Resources Fund	661418000	<u>\$ 2,500,000.00</u>



114	MDOT 2022 Maintenance Project	
115	Fund created in this act	\$ 45,000,000.00
116	MDOT 2022 Capacity Project	
117	Fund created in this act	\$ 35,000,000.00
118	MDOT 2022 Infrastructure Match	
119	Fund created in this act	\$ 40,000,000.00
120	MDOT 2022 Emergency Road and	
121	Bridge Fund created in this act	\$100,000,000.00
122	TOTAL	\$237,000,000.00

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

125 57-1-732. There is created a special fund in the State
126 Treasury to be designated as the "2022 MS Ports Improvements
127 Fund," which shall consist of monies from any source designated
128 for deposit into the fund. Unexpended amounts remaining in the
129 fund at the end of a fiscal year shall not lapse into the State
130 General Fund, and any investment earnings or interest earned on
131 amounts in the fund shall be deposited to the credit of the fund.
132 Monies in the fund shall be disbursed by the Mississippi
133 Development Authority (MDA), upon appropriation by the
134 Legislature, for the purposes authorized in Section 57-1-731(2).

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

137 69-46-9. There is created in the State Treasury a special
138 fund to be designated as the "2022 MS Land, Water and Timber



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

151 **SECTION 10.** Section 27-65-75, Mississippi Code of 1972, is
152 amended as follows:

153 27-65-75. On or before the fifteenth day of each month, the
154 revenue collected under the provisions of this chapter during the
155 preceding month shall be paid and distributed as follows:

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



164 paragraph (a), on or before August 15, 1993, and each succeeding
165 month thereafter, eighteen and one-half percent (18-1/2%) of the
166 total sales tax revenue collected during the preceding month under
167 the provisions of this chapter, except that collected under the
168 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
169 27-65-24, on business activities within a municipal corporation
170 shall be allocated for distribution to the municipality and paid
171 to the municipal corporation. However, in the event the State
172 Auditor issues a certificate of noncompliance pursuant to Section
173 21-35-31, the Department of Revenue shall withhold ten percent
174 (10%) of the allocations and payments to the municipality that
175 would otherwise be payable to the municipality under this
176 paragraph (a) until such time that the department receives written
177 notice of the cancellation of a certificate of noncompliance from
178 the State Auditor.

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

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

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



189 subsection shall be made as though the county seat was an
190 incorporated municipality; however, the distribution to the
191 municipality shall be paid to the county treasury in which the
192 municipality is located, and those funds shall be used for road,
193 bridge and street construction or maintenance in the county.

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

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



214 succeeding month thereafter until August 14, 2020, four percent
215 (4%) of the total sales tax revenue collected during the preceding
216 month under the provisions of this chapter, except that collected
217 under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21
218 and 27-65-24, on business activities within the corporate limits
219 of the City of Jackson, Mississippi, shall be deposited into the
220 Capitol Complex Improvement District Project Fund created in
221 Section 29-5-215. On or before August 15, 2020, and each
222 succeeding month thereafter, six percent (6%) of the total sales
223 tax revenue collected during the preceding month under the
224 provisions of this chapter, except that collected under the
225 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
226 27-65-24, on business activities within the corporate limits of
227 the City of Jackson, Mississippi, shall be deposited into the
228 Capitol Complex Improvement District Project Fund created in
229 Section 29-5-215.

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



239 allocated for distribution to the county in which the project area
240 is located if:

241 1. The county:

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

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

247 2. The county has issued bonds under Section
248 21-45-9 to finance all or a portion of a redevelopment project in
249 the redevelopment project area;

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

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

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

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



264 month in which the Department of Revenue determines that the
265 requirements of this paragraph have been met. The diversion shall
266 end the month the indebtedness incurred by the county is
267 satisfied. All revenue received by the county under this
268 paragraph shall be deposited in the fund required to be created in
269 the tax increment financing plan under Section 21-45-11 and be
270 utilized solely to satisfy the indebtedness incurred by the
271 county.

272 (2) On or before September 15, 1987, and each succeeding
273 month thereafter, from the revenue collected under this chapter
274 during the preceding month, One Million One Hundred Twenty-five
275 Thousand Dollars (\$1,125,000.00) shall be allocated for
276 distribution to municipal corporations as defined under subsection
277 (1) of this section in the proportion that the number of gallons
278 of gasoline and diesel fuel sold by distributors to consumers and
279 retailers in each such municipality during the preceding fiscal
280 year bears to the total gallons of gasoline and diesel fuel sold
281 by distributors to consumers and retailers in municipalities
282 statewide during the preceding fiscal year. The Department of
283 Revenue shall require all distributors of gasoline and diesel fuel
284 to report to the department monthly the total number of gallons of
285 gasoline and diesel fuel sold by them to consumers and retailers
286 in each municipality during the preceding month. The Department
287 of Revenue shall have the authority to promulgate such rules and
288 regulations as is necessary to determine the number of gallons of



289 gasoline and diesel fuel sold by distributors to consumers and
290 retailers in each municipality. In determining the percentage
291 allocation of funds under this subsection for the fiscal year
292 beginning July 1, 1987, and ending June 30, 1988, the Department
293 of Revenue may consider gallons of gasoline and diesel fuel sold
294 for a period of less than one (1) fiscal year. For the purposes
295 of this subsection, the term "fiscal year" means the fiscal year
296 beginning July 1 of a year.

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

309 (4) On or before August 15, 1994, and on or before the
310 fifteenth day of each succeeding month through July 15, 1999, from
311 the proceeds of gasoline, diesel fuel or kerosene taxes as
312 provided in Section 27-5-101(a)(ii)1, Four Million Dollars
313 (\$4,000,000.00) shall be deposited in the State Treasury to the



314 credit of a special fund designated as the "State Aid Road Fund,"
315 created by Section 65-9-17. On or before August 15, 1999, and on
316 or before the fifteenth day of each succeeding month, from the
317 total amount of the proceeds of gasoline, diesel fuel or kerosene
318 taxes apportioned by Section 27-5-101(a)(ii)1, Four Million
319 Dollars (\$4,000,000.00) or an amount equal to twenty-three and
320 one-fourth percent (23-1/4%) of those funds, whichever is the
321 greater amount, shall be deposited in the State Treasury to the
322 credit of the "State Aid Road Fund," created by Section 65-9-17.
323 Those funds shall be pledged to pay the principal of and interest
324 on state aid road bonds heretofore issued under Sections 19-9-51
325 through 19-9-77, in lieu of and in substitution for the funds
326 previously allocated to counties under this section. Those funds
327 may not be pledged for the payment of any state aid road bonds
328 issued after April 1, 1981; however, this prohibition against the
329 pledging of any such funds for the payment of bonds shall not
330 apply to any bonds for which intent to issue those bonds has been
331 published for the first time, as provided by law before March 29,
332 1981. From the amount of taxes paid into the special fund under
333 this subsection and subsection (9) of this section, there shall be
334 first deducted and paid the amount necessary to pay the expenses
335 of the Office of State Aid Road Construction, as authorized by the
336 Legislature for all other general and special fund agencies. The
337 remainder of the fund shall be allocated monthly to the several
338 counties in accordance with the following formula:



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

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

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

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

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

355 Any reference in the general laws of this state or the
356 Mississippi Code of 1972 to Section 27-5-105 shall mean and be
357 construed to refer and apply to subsection (4) of Section
358 27-65-75.

359 (5) One Million Six Hundred Sixty-six Thousand Six Hundred
360 Sixty-six Dollars (\$1,666,666.00) each month shall be paid into
361 the special fund known as the "Educational Facilities Revolving
362 Loan Fund" created and existing under the provisions of Section
363 37-47-24. Those payments into that fund are to be made on the



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

366 (6) An amount each month beginning August 15, 1983, through
367 November 15, 1986, as specified in Section 6, Chapter 542, Laws of
368 1983, shall be paid into the special fund known as the
369 Correctional Facilities Construction Fund created in Section 6,
370 Chapter 542, Laws of 1983.

371 (7) On or before August 15, 1992, and each succeeding month
372 thereafter through July 15, 2000, two and two hundred sixty-six
373 one-thousandths percent (2.266%) of the total sales tax revenue
374 collected during the preceding month under the provisions of this
375 chapter, except that collected under the provisions of Section
376 27-65-17(2), shall be deposited by the department into the School
377 Ad Valorem Tax Reduction Fund created under Section 37-61-35. On
378 or before August 15, 2000, and each succeeding month thereafter,
379 two and two hundred sixty-six one-thousandths percent (2.266%) of
380 the total sales tax revenue collected during the preceding month
381 under the provisions of this chapter, except that collected under
382 the provisions of Section 27-65-17(2), shall be deposited into the
383 School Ad Valorem Tax Reduction Fund created under Section
384 37-61-35 until such time that the total amount deposited into the
385 fund during a fiscal year equals Forty-two Million Dollars
386 (\$42,000,000.00). Thereafter, the amounts diverted under this
387 subsection (7) during the fiscal year in excess of Forty-two
388 Million Dollars (\$42,000,000.00) shall be deposited into the



389 Education Enhancement Fund created under Section 37-61-33 for
390 appropriation by the Legislature as other education needs and
391 shall not be subject to the percentage appropriation requirements
392 set forth in Section 37-61-33.

393 (8) On or before August 15, 1992, and each succeeding month
394 thereafter, nine and seventy-three one-thousandths percent
395 (9.073%) of the total sales tax revenue collected during the
396 preceding month under the provisions of this chapter, except that
397 collected under the provisions of Section 27-65-17(2), shall be
398 deposited into the Education Enhancement Fund created under
399 Section 37-61-33.

400 (9) On or before August 15, 1994, and each succeeding month
401 thereafter, from the revenue collected under this chapter during
402 the preceding month, Two Hundred Fifty Thousand Dollars
403 (\$250,000.00) shall be paid into the State Aid Road Fund.

404 (10) On or before August 15, 1994, and each succeeding month
405 thereafter through August 15, 1995, from the revenue collected
406 under this chapter during the preceding month, Two Million Dollars
407 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad
408 Valorem Tax Reduction Fund established in Section 27-51-105.

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



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

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

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

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



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



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

467 (15) Notwithstanding any other provision of this section to
468 the contrary, on or before September 15, 2000, and each succeeding
469 month thereafter, the sales tax revenue collected during the
470 preceding month under the provisions of Section
471 27-65-19(1)(d)(i)2, and 27-65-19(1)(d)(i)3 shall be deposited,
472 without diversion, into the Telecommunications Ad Valorem Tax
473 Reduction Fund established in Section 27-38-7.

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

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



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

496 (18) [Repealed]

497 (19) (a) On or before August 15, 2005, and each succeeding
498 month thereafter, the sales tax revenue collected during the
499 preceding month under the provisions of this chapter on the gross
500 proceeds of sales of a business enterprise located within a
501 redevelopment project area under the provisions of Sections
502 57-91-1 through 57-91-11, and the revenue collected on the gross
503 proceeds of sales from sales made to a business enterprise located
504 in a redevelopment project area under the provisions of Sections
505 57-91-1 through 57-91-11 (provided that such sales made to a
506 business enterprise are made on the premises of the business
507 enterprise), shall, except as otherwise provided in this
508 subsection (19), be deposited, after all diversions, into the
509 Redevelopment Project Incentive Fund as created in Section
510 57-91-9.

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



514 attributable to the gross proceeds of sales of a business
515 enterprise located within a redevelopment project area under the
516 provisions of Sections 57-91-1 through 57-91-11, and attributable
517 to the gross proceeds of sales from sales made to a business
518 enterprise located in a redevelopment project area under the
519 provisions of Sections 57-91-1 through 57-91-11 (provided that
520 such sales made to a business enterprise are made on the premises
521 of the business enterprise), shall be deposited into the
522 Redevelopment Project Incentive Fund as created in Section
523 57-91-9, as follows:

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

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

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

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



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

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

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

551 (21) (a) On or before April 15, 2007, and each succeeding
552 month thereafter through June 15, 2013, One Hundred Fifty Thousand
553 Dollars (\$150,000.00) of the sales tax revenue collected during
554 the preceding month under the provisions of this chapter shall be
555 deposited into the MMEIA Tax Incentive Fund created in Section
556 57-101-3.

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



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

569 (23) (a) On or before August 15, 2019, and each month
570 thereafter through July 15, 2020, one percent (1%) of the total
571 sales tax revenue collected during the preceding month from
572 restaurants and hotels shall be allocated for distribution to the
573 Mississippi Development Authority Tourism Advertising Fund
574 established under Section 57-1-64, to be used exclusively for the
575 purpose stated therein. On or before August 15, 2020, and each
576 month thereafter through July 15, 2021, two percent (2%) of the
577 total sales tax revenue collected during the preceding month from
578 restaurants and hotels shall be allocated for distribution to the
579 Mississippi Development Authority Tourism Advertising Fund
580 established under Section 57-1-64, to be used exclusively for the
581 purpose stated therein. On or before August 15, 2021, and each
582 month thereafter, three percent (3%) of the total sales tax
583 revenue collected during the preceding month from restaurants and
584 hotels shall be allocated for distribution to the Mississippi
585 Development Authority Tourism Advertising Fund established under
586 Section 57-1-64, to be used exclusively for the purpose stated



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

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

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

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

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



611 withholding the necessary funds from any later payment to be made
612 to the municipality.

613 (ii) Subject to the provisions of Sections
614 27-65-51 and 27-65-53, if any funds have been erroneously
615 disbursed to a municipality under subsection (1) of this section
616 for a period of three (3) years or more, the maximum amount that
617 may be recovered or withheld from the municipality is the total
618 amount of funds erroneously disbursed for a period of three (3)
619 years beginning with the date of the first erroneous disbursement.
620 However, if during such period, a municipality provides written
621 notice to the Department of Revenue indicating the erroneous
622 disbursement of funds, then the maximum amount that may be
623 recovered or withheld from the municipality is the total amount of
624 funds erroneously disbursed for a period of one (1) year beginning
625 with the date of the first erroneous disbursement.

626 **SECTION 11.** Section 27-103-127, Mississippi Code of 1972, is
627 amended as follows:

628 27-103-127. To the end that the overall budget shall present
629 in comparable terms a complete summary of all financial operations
630 of all state agencies, Part 2 of the overall budget shall include
631 therein the requested budget and the recommended budget for each
632 special fund agency. The overall budget shall show for each
633 special fund agency, in addition to such other information as may
634 be prescribed by the Legislative Budget Office, the following:



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

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

642 (c) The estimated aggregate amount of special funds
643 which will be needed by the agency for the succeeding fiscal year;
644 beginning with the 1995 fiscal year and in the event that any
645 services proposed to be provided by the agency in the succeeding
646 fiscal year are Medicaid reimbursable, any state general matching
647 funds necessary for such reimbursement shall be included in the
648 agency's proposed budget, and the appropriation to the Division of
649 Medicaid in the 1995 fiscal year shall be adjusted accordingly;

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

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

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



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

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

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

672 Provided further, that expenditures approved or authorized by
673 the Legislature for any special fund agency or special funds
674 approved for general fund agency shall constitute a maximum to be
675 expended or encumbered by such agency, and shall not constitute
676 authority to expend or encumber more than the amount of revenue
677 actually collected or otherwise received.

678 No special fund agency or general fund agency shall make
679 expenditures from special funds available to such agency unless
680 such expenditures are set forth in a budget approved by the
681 Legislature. Such legislative approval shall be set forth in an
682 appropriation act. Provided, however, that special funds derived
683 from the collection of taxes for any political subdivision of the
684 state shall be excepted from the foregoing provisions. The



685 executive head of the state agency shall be liable on his official
686 bond for expenditures or encumbrances which exceed the total
687 amount of the budget or the amount received if receipts are less
688 than the approved budget.

689 Provided, however, that each university and college shall
690 submit through the Board of Trustees of State Institutions of
691 Higher Learning an annual budget to the Legislative Budget Office
692 prior to the beginning of each fiscal year with such information
693 and in such form, and in such detail, as may be required by the
694 Legislative Budget Office. If the Legislative Budget Office
695 determines that sufficient funds will be available during the
696 fiscal year to fund the proposed budget as submitted, then and in
697 that event the proposed budget shall be approved. However, if the
698 Legislative Budget Office determines that, in its judgment,
699 sufficient funds will not be available to fund the proposed
700 budget, the affected institution or institutions and the Board of
701 Trustees of State Institutions of Higher Learning shall be
702 promptly notified and given an opportunity to either justify the
703 proposed budget or proposed amendments which can be mutually
704 agreed upon. The Legislative Budget Office shall then approve the
705 proposed budget or budgets of the several universities and
706 colleges. The total amount approved for each institution shall
707 constitute the maximum funds which may be expended during the
708 fiscal year.



709 The municipal, county or combined municipal and county port
710 and harbor commissions, authorities or other port or harbor
711 agencies not owned or operated by the state, shall submit annual
712 or amended budgets of their estimated receipts and expenditures to
713 the governing bodies of such municipality, county or municipality
714 and county, for their approval, and a copy of such budget as
715 approved by such governing body or bodies shall be filed with the
716 Legislative Budget Office. Such budget shall itemize all
717 estimated receipts and expenditures, and the Legislative Budget
718 Office may require particularization, explanation or audit
719 thereof, and shall report such information to the Legislature.

720 To the end that the overall budget shall present in
721 comparable terms a complete summary of all financial operations of
722 all state agencies, Part 3 of such overall budget shall consist of
723 an estimated preliminary annual budget of the Department of
724 Transportation and the Division of State Aid Road Construction of
725 the Department of Transportation and such information for the
726 current fiscal year as is necessary to make presentation
727 comparable to that specified for Part 2 special fund agencies.

728 The annual budget request of the Department of Transportation
729 shall be divided into the following program budgets: (a)
730 administration and other expenses, (b) construction, (c)
731 maintenance, * * * (d) debt service, and (e) aeronautics, rails
732 and other. In making its annual appropriation to the Department
733 of Transportation from the State Highway Fund, the Legislature



734 shall separate the appropriation bill into the * * * five (5)
735 program budget areas herein specified. For the purposes of this
736 paragraph, "administration and other expenses" shall be construed
737 to mean those expenses incurred due to departmental support
738 activities which cannot be assigned to a specific construction or
739 maintenance * * * activity, and * * * may be construed to include
740 expenses incurred for office machines, furniture, fixtures,
741 automobiles, * * * electric vehicles, truck and other vehicles,
742 road machinery, farm equipment and other working equipment, data
743 processing and computer equipment, all other equipment, and
744 replacements for equipment. "Construction" shall be construed to
745 mean those expenses associated with the creation and development
746 of the state highway system and its related facilities;
747 "maintenance" shall be construed to mean those expenses incurred
748 due to activities associated with preservation of safe and
749 aesthetically acceptable highways in an attempt to maintain them
750 in as close to the original condition as possible; and "debt
751 service" shall be construed to mean amounts needed to pay bonds
752 and interest coming due, bank service charges, and bond debt
753 service.

754 **SECTION 12.** During fiscal year 2023, the State Fiscal
755 Officer shall transfer the sum of Twenty Million Dollars
756 (\$20,000,000.00) from the General Education EEF Fund (Fund No.
757 4420100000) to the Educational Facilities Revolving Loan Fund



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

760 **SECTION 13.** During fiscal year 2023, the State Fiscal
761 Officer shall transfer the sum of One Million Two Hundred
762 Sixty-six Thousand Twenty-four Dollars and Ninety-eight Cents
763 (\$1,266,024.98) from the Mississippi Veterans Affairs Grant Fund
764 (Fund No. 5373200000) to the Mississippi Veterans' Home Fund (Fund
765 No. 3373200000).

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

