

By: Representative Bounds

To: Public Utilities

HOUSE BILL NO. 1116

1 AN ACT TO AMEND SECTION 27-104-205, MISSISSIPPI CODE OF 1972,
 2 TO REMOVE THE REQUIREMENT THAT THE MISSISSIPPI PUBLIC SERVICE
 3 COMMISSION BE FUNDED BY APPROPRIATIONS FROM THE GENERAL FUND; TO
 4 AMEND SECTIONS 77-1-6, 77-1-15, 77-1-29, 77-1-53, 77-3-8, 77-3-87,
 5 77-3-89, 77-3-503, 77-3-507, 77-3-509 AND 77-11-201, MISSISSIPPI
 6 CODE OF 1972, TO DELETE THE PROVISIONS OF LAW REQUIRING CERTAIN
 7 EXPENSES OF THE MISSISSIPPI PUBLIC SERVICE COMMISSION TO BE
 8 DEFRAID BY APPROPRIATION FROM THE STATE GENERAL FUND; AND FOR
 9 RELATED PURPOSES.

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

11 **SECTION 1.** Section 27-104-205, Mississippi Code of 1972, is
 12 amended as follows:

13 27-104-205. (1) From and after July 1, 2016, the expenses
 14 of the following enumerated state agencies shall be defrayed by
 15 appropriation of the Legislature from the State General Fund: the
 16 State Fire Marshal, the State Fire Academy (not including the
 17 State Fire Academy Workforce Program Fund), the Office of
 18 Secretary of State (not including the Preneed Contracts Loss
 19 Recovery Fund), * * * the Mississippi Department of Information
 20 Technology Services, (not including the Mississippi Department of
 21 Information Technology Services Revolving Fund), the State



22 Personnel Board, the Mississippi Department of Insurance (not
23 including the Municipal Fire Protection Fund, Section 83-1-37, the
24 County Volunteer Fire Department Fund, Section 83-1-39, and the
25 Mississippi Propane Education and Research Fund, Section
26 75-57-119), the Mississippi Law Enforcement Officers' Minimum
27 Standards Board, the Mississippi Gaming Commission, the Office of
28 the State Public Defender, the Mississippi Workers' Compensation
29 Commission (not including the Second Injury Trust Fund) and the
30 Office of Attorney General. Beginning July 1, 2016, any fees,
31 assessments or other revenues charged for the support of the
32 above-named state agencies shall be deposited into the State
33 General Fund, and any special fund or depository established
34 within the State Treasury for the deposit of such fees,
35 assessments or revenues shall be abolished and the balance
36 transferred to the State General Fund. Expenses heretofore drawn
37 from such special funds or other depositories shall be drawn from
38 the agencies' General Fund Account.

39 (2) Beginning with the fiscal year ending June 30, 2016, the
40 amount to be appropriated annually from the State General Fund for
41 the support of each of the above-named state agencies shall not
42 exceed the amount appropriated for such purpose in the preceding
43 fiscal year, plus any increases in or additional fees, assessments
44 or other charges authorized by act of the Legislature for the
45 succeeding fiscal year.



46 (3) The provisions of this section shall not apply to any
47 trust fund account that is maintained by any above-named agency.

48 (4) The provisions of this section shall not prohibit any of
49 the above-named agencies from maintaining clearing accounts in
50 approved depositories.

51 (5) The provisions of this section shall not apply to any
52 trust fund accounts maintained by the Public Employees' Retirement
53 System and protected under Section 272A of the Mississippi
54 Constitution of 1890.

55 **SECTION 2.** Section 77-1-6, Mississippi Code of 1972, is
56 amended as follows:

57 77-1-6. There is * * * established in the State Treasury a
58 special fund to be known as the "Public Service Commission
59 Regulation Fund." Such fund shall be the sole fund of the
60 commission for all monies collected and deposited to the credit of
61 or appropriated to the commission. The fund shall be administered
62 as provided in this title and shall be audited annually by the
63 State Auditor.

64 * * *

65 **SECTION 3.** Section 77-1-15, Mississippi Code of 1972, is
66 amended as follows:

67 77-1-15. (1) There shall be an executive secretary of the
68 commission, * * * referred to in this chapter as the secretary, to
69 be appointed by the commission, by and with the advice and consent
70 of the Senate, for the term of the commissioners. The secretary



71 must have the same qualifications as the commissioners and shall
72 be subject to the same disqualifications and to like penalties,
73 except that he shall not be liable to impeachment. He shall
74 receive a salary fixed by the Legislature. He shall take the oath
75 of office and shall be removable at the pleasure of the
76 commission, which may fill any vacancy until the Senate confirms a
77 successor. The secretary shall make bond as provided for other
78 state officers, in the sum of Ten Thousand Dollars (\$10,000.00),
79 conditioned upon the faithful performance of the duties of his
80 office.

81 (2) The secretary shall collect all fees and penalties
82 collected by or paid to the commission, and shall cover the same
83 into the State Treasury.

84 (3) The secretary of the commission shall be the custodian
85 of all records, documents, and the seal of the commission. He
86 shall issue all citations, subpoenas and other rightful orders and
87 documents, and perform all other duties usually required of such
88 officer, and as required by the commission.

89 (4) It shall be the duty and responsibility of the secretary
90 to supervise and manage the offices and staff of the Public
91 Service Commission and formulate written policies and procedures
92 for the effective and efficient operation of the office and
93 present these policies and procedures to the board for
94 promulgation.

95 * * *



96 **SECTION 4.** Section 77-1-29, Mississippi Code of 1972, is
97 amended as follows:

98 77-1-29. On or before the twentieth day of each calendar
99 month, the commission shall pay into the State Treasury to the
100 account of the "Public Service Commission Regulation Fund" all
101 monies collected by it during the preceding calendar month,
102 showing from whom collected, when collected and for what purposes
103 collected. All disbursements made by the commission or from the
104 regulation fund for any purposes, other than for salaries provided
105 by law, shall be supported by a detailed and itemized statement
106 approved by the commission for commission disbursements. The
107 commission shall not expend funds from the "Public Service
108 Commission Regulation Fund" to employ personnel whose services
109 would duplicate services provided by any employee of the Public
110 Utilities Staff.

111 * * *

112 **SECTION 5.** Section 77-1-53, Mississippi Code of 1972, is
113 amended as follows:

114 77-1-53. (1) Whenever the commission, an employee of the
115 commission or any employee of the Public Utilities Staff has
116 reason to believe that a willful and knowing violation of any
117 statute administered by the commission or any regulation or any
118 order of the commission has occurred, the commission may cause a
119 written complaint to be served upon the alleged violator or
120 violators. The complaint shall specify the provisions of such



121 statute, regulation or order alleged to be violated and the facts
122 alleged to constitute a violation thereof and shall require that
123 the alleged violator appear before the commission at a time and
124 place specified in the notice and answer the charges complained
125 of. The time of appearance before the commission shall not be
126 less than twenty (20) days from the date of the service of the
127 complaint, unless the commission finds that the public convenience
128 or necessity requires that such hearing be held at an earlier
129 date.

130 (2) The commission shall afford an opportunity for a fair
131 hearing to the alleged violator or violators at the time and place
132 specified in the complaint. On the basis of the evidence produced
133 at the hearing, the commission shall make findings of fact and
134 conclusions of law and enter its order, which in its opinion will
135 be in the best interests of the consuming public. Failure to
136 appear at any such hearing, without prior authorization to do so
137 from the commission, may result in the commission finding the
138 alleged violator guilty of the charges complained of by default,
139 and at such time an order may be entered, including the assessment
140 of a penalty. The commission shall give written notice of such
141 order to the alleged violator and to such other persons as shall
142 have appeared at the hearing or made written request for notice of
143 the order. The commission may assess such penalties as provided
144 in subsection (3) of this section.



145 (3) Any person found by the commission, pursuant to a
146 hearing or by default as provided in this section, violating any
147 statute administered by the commission, or any regulation or order
148 of the commission in pursuance thereof, shall be subject to a
149 civil penalty of not more than Five Thousand Dollars (\$5,000.00)
150 for each violation, to be assessed and collected by the
151 commission. Each day that a violation continues shall constitute
152 a separate violation. In lieu of, or in addition to, the monetary
153 penalty, the commission, for any violation by a certificate
154 holder, may impose a penalty in accordance with Section
155 77-3-21 * * * if it finds that the violator is not rendering
156 reasonably adequate service. Appeals from the imposition of the
157 civil penalty may be taken to the Circuit Court of the First
158 Judicial District of Hinds County in the same manner as appeals
159 from orders of the commission constituting judicial findings.

160 (4) All penalties collected by the commission under this
161 section shall be deposited in the Public Service Commission
162 Regulation Fund.

163 (5) No portion of any penalty or costs associated with an
164 administrative or court proceeding which results in the assessment
165 of a penalty against a public utility for violation of any statute
166 administered by the commission, or any regulation or order of the
167 commission, shall be considered by the commission in fixing any
168 rates or charges of such public utility.



169 (6) This section shall be in addition to any other law which
170 provides for the imposition of penalties for the violation of any
171 statute administered by the commission or any regulation or order
172 of the commission.

173 * * *

174 **SECTION 6.** Section 77-3-8, Mississippi Code of 1972, is
175 amended as follows:

176 77-3-8. (1) There is established in the commission a Public
177 Service Commission staff, which staff shall be a unit, remain as a
178 unit therein, and be responsive to the commission. The Public
179 Service Commission staff shall consist of a sufficient number of
180 professional, administrative, technical, clerical and other
181 personnel as may be necessary for the staff to perform its duties
182 and responsibilities as * * * provided in this chapter. All such
183 personnel of the Public Service Commission staff shall be
184 recommended by the executive secretary and hired or rejected by
185 the commission. Personnel shall be dismissed only for cause in
186 accordance with the rules and regulations of the State Personnel
187 Board. The personnel of the Public Service Commission staff shall
188 be compensated and reimbursed for their actual and necessary
189 expenses, including food, lodging and travel, by the commission
190 from the Public Service Commission Regulation Fund established by
191 Section 77-1-6, and as authorized by Section 25-3-41. The Public
192 Service Commission staff shall be responsible for gathering and



193 analyzing information relating to all matters within the authority
194 of the commission.

195 (2) The State Personnel Board shall establish and maintain
196 entry-level salaries sufficiently competitive to attract
197 competent, qualified applicants for the specialized skills and
198 positions required by this section without regard to the salaries
199 paid the commissioners and notwithstanding any other provisions of
200 law to the contrary. The State Personnel Board shall authorize,
201 where necessary, a range of salaries within which salary
202 negotiations may be conducted for those positions for which
203 specific knowledge, skills and abilities are set forth herein.

204 (3) The Public Service Commission staff shall perform such
205 duties as are assigned to them by the commission.

206 * * *

207 **SECTION 7.** Section 77-3-87, Mississippi Code of 1972, is
208 amended as follows:

209 77-3-87. All reasonable and necessary expenses of the
210 administration of the duties imposed on the public utilities staff
211 and on the commission by Title 77, Mississippi Code of 1972,
212 excluding the reasonable and necessary expenses of the
213 administration and enforcement by the commission of the laws of
214 this state pursuant to Chapters 7 and 9, Title 77, Mississippi
215 Code of 1972, shall be provided as follows: There is * * * levied
216 a tax upon (a) all utilities, the rates of which are subject to
217 regulation by the provisions of this chapter, and upon (b) all



218 utilities not subject to such rate regulation which furnish to the
219 ultimate consumer utility services of the type described by
220 subparagraph (i) of paragraph (d) of Section 77-3-3 and otherwise
221 subject to regulation by the provisions of this chapter, such levy
222 to be effective on the first day of each year and to be calculated
223 as follows: The rate of the tax shall be one hundred sixty-four
224 thousandths of one percent (164/1000 of 1%) per year, of the gross
225 revenues from the intrastate operations of the utilities taxed
226 under this section. The rate of the tax for electric power
227 associations and rural electrification authorities shall be ninety
228 thousandths of one percent (90/1000 of 1%) per year of the gross
229 revenues from the intrastate operations of electric power
230 associations and rural electrification authorities taxed under
231 this section. * * * The sum of all taxes levied by this section
232 shall not exceed the total legislative appropriation of
233 monies * * * from the Public Utilities Staff Regulation Fund and
234 the Public Service Commission Regulation Fund for the ensuing
235 fiscal year. The commission and the executive director of the
236 Public Utilities Staff shall certify to the Department of Revenue
237 the amount of legislative appropriations of monies for the
238 regulation of utilities. The Department of Revenue shall adjust
239 the tax rates on a pro rata basis to generate the necessary
240 revenues established by such legislative appropriations. Each
241 utility which is subject to the tax levied by this section shall
242 file a statement of its gross revenue by April 1 of each year



243 showing the gross revenue for the preceding year's operation.
244 These statements of gross revenue shall be filed with the
245 Department of Revenue on forms prescribed and furnished by the
246 Department of Revenue. The Department of Revenue shall file a
247 copy of these statements of gross revenue with the Public
248 Utilities Staff and the commission. The Department of Revenue
249 shall calculate the amount of tax to be paid by each of the
250 utilities and shall submit a statement thereof to the respective
251 utilities, and the amount shown due in the statements to the
252 utilities shall be paid by them within thirty (30) days thereafter
253 to the Department of Revenue. The Department of Revenue shall
254 furnish the Public Utilities Staff and the commission with an
255 itemized list showing gross and net revenues, assessments, tax
256 collections and other related information for the respective
257 utilities. The Department of Revenue shall * * * pay these funds
258 into the * * * State Treasury on the same day collected to the
259 credit of the Public Utilities Staff Regulation Fund and to the
260 Public Service Commission Regulation Fund in the proportion that
261 the legislative appropriation of monies from each fund for the
262 regulation of utilities for the ensuing fiscal year bears to the
263 total legislative appropriation of monies from both funds for the
264 regulation of utilities for the ensuing fiscal year.

265 All administrative provisions of the Mississippi Sales Tax
266 Law, including those which fix damages, penalties and interest for
267 nonpayment of taxes and for noncompliance with the provisions of



268 such chapter, and all other duties and requirements imposed upon
269 taxpayers, shall apply to all persons liable for taxes under the
270 provisions of this chapter, and the Commissioner of Revenue shall
271 exercise all the power and authority and perform all the duties
272 with respect to taxpayers under this chapter as are provided in
273 the Mississippi Sales Tax Law except where there is a conflict,
274 then the provisions of this chapter shall control. The term
275 "gross revenue" as used in this section is the total amount of all
276 revenue derived by each of the utilities from its intrastate
277 operations, which are subject to rate regulation under the
278 provisions of this chapter or which constitute utility services of
279 the type described by subparagraph (i) of paragraph (d) of Section
280 77-3-3 and which are regulated by this chapter and furnished to
281 ultimate consumers. The Department of Revenue is * * * authorized
282 to use all tax returns of any utilities available to it and to
283 make audits as may be deemed necessary of all records of utilities
284 in order to correctly determine the amount of such gross revenue.

285 All proceeds of the above-mentioned tax are * * * to be
286 allocated to the Public Utilities Staff and to the commission in
287 the manner provided in this section for the purpose of this
288 chapter.

289 Each utility subject to the provisions of this section shall
290 be allowed to recover, through the use of a rate adjustment clause
291 or rider, the total amount of taxes paid by the utility pursuant



292 to this section for the reasonable and necessary expenses of the
293 commission and the Public Utilities Staff.

294 * * *

295 **SECTION 8.** Section 77-3-89, Mississippi Code of 1972, is
296 amended as follows:

297 77-3-89. It shall be the duty of the State Auditor to advise
298 the commission of the amount of money on hand in the "Public
299 Service Commission Regulation Fund" from time to time. All
300 expenses of the commission authorized by this article, or any
301 other act of the Legislature, shall be paid by the State Treasurer
302 upon warrants issued by the State Fiscal Officer, which warrants
303 shall be issued upon requisition signed by the chairman of the
304 commission and countersigned by one (1) of the commissioners.

305 * * * The requisition shall show upon its face the purpose for
306 which the payment is being made by reference to the minute book in
307 which such payment was authorized. It shall be unlawful for any
308 person to withdraw any money from * * * the fund other than by
309 requisition issued as * * * herein provided in this section. A
310 record of all requisitions issued by the commission showing to
311 whom, for what purpose, and date issued, shall be placed upon the
312 minute books of the commission and shall become a part of the
313 official record of the commission.

314 The books and accounts of the commission shall be audited at
315 the end of each fiscal year, and at any other time deemed
316 necessary, by the State Auditor and a copy of such audits shall be



317 furnished to the Governor and the commission. The State Auditor
318 may prescribe such further accounting procedure as he deems
319 necessary for the withdrawal of funds by the commission from * * *
320 the special fund. All requisitions drawn in compliance with this
321 article shall be honored by the State Auditor and the funds
322 disbursed in accordance therewith. The commission shall file a
323 report at each regular session of the Legislature showing the
324 expenditure of all funds by the commission.

325 The "Public Utilities Staff Regulation Fund" shall be
326 administered in accordance with Section 77-2-19.

327 * * *

328 **SECTION 9.** Section 77-3-503, Mississippi Code of 1972, is
329 amended as follows:

330 77-3-503. The following terms and phrases, when used in this
331 article, shall have the following meaning ascribed to them, except
332 where the context clearly indicates a different meaning:

333 (a) "Deaf person" means an individual who is unable to
334 hear and understand oral communication, with or without the
335 assistance of amplification devices.

336 (b) "Dual party relay system" means a procedure whereby
337 a deaf, hearing or speech impaired TDD user can communicate with
338 an intermediary party, who then orally relays the first party's
339 message or request to a third party, or vice versa.

340 (c) "Exchange access facility" means the access from a
341 particular telephone subscriber's premise to the telephone system



342 of a local exchange telephone company. Exchange access facilities
343 include local exchange company provided access lines, private
344 branch exchange trunks and centrex network access registers, all
345 as defined by tariffs of telephone companies as approved by the
346 commission.

347 (d) "Hard of hearing person" means an individual who
348 has suffered a permanent hearing loss which is severe enough to
349 necessitate the use of amplification devices to hear oral
350 communication.

351 (e) "Hearing impaired person" means a person who is
352 deaf or hard of hearing.

353 (f) "Ring signaling device" means a mechanism such as a
354 flashing light which visually indicates that a communication is
355 being received through a telephone line. This phrase also means a
356 mechanism such as adjustable volume ringers and buzzers which
357 audibly and loudly indicate an incoming telephone communication.

358 (g) "Speech impaired person" means an individual who
359 has suffered a loss of oral communication ability which prohibits
360 normal usage of a standard telephone handset.

361 (h) "Telecommunications device" or "telecommunications
362 device for the deaf, hearing or speech impaired" or "TDD" means a
363 keyboard mechanism attached to or in place of a standard telephone
364 by some coupling device used to transmit or receive signals
365 through telephone lines.



366 (i) "Telephone company" means every corporation,
367 company, association, joint stock association, partnership, and
368 person and their lessees, trustees or receivers appointed by any
369 court whatsoever, and every city or town owning, operating or
370 managing any telephone line or part of a telephone line used in
371 the conduct of the business of affording telephonic communication
372 service for hire within this state.

373 (j) "Telephone line" includes conduits, ducts, poles,
374 wires, cables, crossarms, receivers, transmitters, instruments,
375 machines, appliances, instrumentalities and all devices, including
376 radio and other advancements of the art of telephony, real estate,
377 easements, apparatus, property and routes used and operated to
378 facilitate the business of affording telephonic communication
379 services to the public for hire within this state.

380 (k) "Trust fund" means the Dual Party Relay Service
381 Trust Fund, which is a specific trust to be created by the Public
382 Service Commission and to be established, invested, managed and
383 maintained for the exclusive purpose of fulfilling the provisions
384 of this article according to Public Service Commission rules and
385 regulations.

386 * * *

387 **SECTION 10.** Section 77-3-507, Mississippi Code of 1972, is
388 amended as follows:

389 77-3-507. (1) The Public Service Commission may impose upon
390 all local exchange telephone companies operating in the State of



391 Mississippi a monthly relay service fee in an amount to be
392 determined by the commission based upon the amount of funding
393 necessary to accomplish the purposes of this article and to
394 provide dual party telephone relay services on a continuous basis.
395 Such fees shall be paid by the local exchange companies to the
396 credit of the Dual Party Relay Service Trust Fund. The commission
397 may authorize local exchange companies to recover relay service
398 fees through a surcharge on their customers in the manner
399 prescribed by the commission. The relay service fees remitted by
400 the local exchange companies shall not be subject to any tax, fee
401 or assessment, nor shall it be considered revenue of the local
402 exchange companies. The Dual Party Relay Service Trust Fund shall
403 be credited with all interest income and earnings of the fund.
404 The fund shall be established, invested and managed for the
405 exclusive purpose of fulfilling the provisions of this article
406 according to rules and regulations established by the Public
407 Service Commission.

408 (2) Monies in the fund shall also include any appropriations
409 authorized by the Legislature, any available funds authorized by
410 the Public Service Commission, grants from other governmental or
411 private entities, and any contributions or donations received by
412 the Public Service Commission for the dual party relay service.
413 All monies in the Dual Party Relay Service Trust Fund shall be
414 used solely for the administration and operation of a statewide



415 program to provide telecommunications access to persons who are
416 speech and hearing impaired or similarly impaired.

417 (3) The users of the relay service shall be charged for
418 telephone services, without additional charges for the use of the
419 relay service other than any surcharge which may be imposed upon
420 them under this section. The calling or called party shall bear
421 an expense for making intrastate nonlocal calls considered and
422 approved by the Public Service Commission as being equitable in
423 comparison with non-TDD or DPR service customers.

424 * * *

425 **SECTION 11.** Section 77-3-509, Mississippi Code of 1972, is
426 amended as follows:

427 77-3-509. (1) On or before August 1, 1990, the Public
428 Service Commission shall appoint an advisory committee to monitor
429 the statewide telecommunications relay access service and advise
430 and make recommendations to the Public Service Commission in
431 pursuing services which meet the needs of the hearing or speech
432 impaired and others similarly impaired in communicating with other
433 users of telecommunications services.

434 (2) The advisory committee shall be composed of:

435 (a) One (1) deaf person recommended by the Mississippi
436 Association of the Deaf;

437 (b) One (1) speech or hearing impaired person
438 recommended by the Mississippi Association for Retired Persons;



439 (c) One (1) person recommended by the Coalition of
440 Citizens with Disabilities;

441 (d) One (1) representative of telecommunications
442 utilities chosen from a list of candidates provided by the
443 Mississippi/Alabama Telephone Association;

444 (e) One (1) representative of the Mississippi Speech
445 and Hearing Association;

446 (f) One (1) representative of the Veterans
447 Administration;

448 (g) One (1) representative from Vocational
449 Rehabilitation Deaf Services;

450 (h) One (1) hearing impaired representative of the
451 Mississippi School for the Deaf;

452 (i) Two (2) representatives chosen from the Public
453 Service Commission's staff and employees;

454 (j) One (1) person appointed by the Speaker of the
455 House of Representatives;

456 (k) One (1) person appointed by the Lieutenant Governor
457 of the Senate;

458 (l) One (1) representative from the provider of the DPR
459 service; and

460 (m) Three (3) "at-large" individuals who have
461 particular skills, knowledge, experience or ability but who are
462 not necessarily speech or hearing impaired or otherwise affiliated
463 with an organization serving the speech or hearing impaired.



464 The commission, in its discretion, may name a successor or
465 similar organization to be represented on the committee if an
466 organization or agency named in this subsection ceases to exist.

467 (3) The committee shall be appointed based on candidate
468 names submitted by the recommending agency or organization. Each
469 member of the advisory committee shall serve for a term of two (2)
470 years. A member whose term has expired shall continue to serve
471 until a qualified replacement is appointed. The members of the
472 advisory committee shall serve without compensation but shall be
473 entitled to reimbursement for travel and expenses incurred in the
474 performance of their official duties and per diem, which shall be
475 paid out of the trust fund on the same basis established for state
476 employees.

477 * * *

478 **SECTION 12.** Section 77-11-201, Mississippi Code of 1972, is
479 amended as follows:

480 77-11-201. All reasonable and necessary operating expenses
481 of the administration of the duties imposed by law upon the Public
482 Service Commission, including the salaries of personnel, in its
483 regulation, inspection and supervision of municipally owned and/or
484 operated gas utilities operating within the State of Mississippi
485 shall be provided as follows: There is * * * levied a tax * * *
486 equal to the sum of Twenty-five Thousand Dollars (\$25,000.00) per
487 year, which shall be prorated by the * * * Department of Revenue
488 among the municipally owned and/or operated gas utilities * * *



489 that are subject to the tax levied by this section each year,
490 according to the gross revenue of each of such utilities from
491 their intrastate operation during the calendar year preceding the
492 assessment. Each utility which is subject to the tax levied by
493 this section shall file a statement of such gross revenue by April
494 1 of each year showing the gross revenue for the preceding year's
495 operation. These statements of gross revenue shall be filed with
496 the commission and a copy thereof filed with the * * * Department
497 of Revenue. The * * * Department of Revenue shall * * * calculate
498 the pro rata amount of tax to be paid by each of * * * the
499 utilities in order to provide the total amount * * * stated in
500 this section and shall * * * submit a statement * * * for the
501 amount due to the respective utilities * * * . The amount shown
502 due in such statements to the respective utilities shall be paid
503 by the respective utilities within thirty (30) days thereafter to
504 the * * * Department of Revenue. The * * * Department of Revenue
505 shall pay such funds into the State Treasury on the same day
506 collected to the credit of the "Municipality Owned and/or Operated
507 Gas Utilities Special Fund." All administrative provisions of the
508 Mississippi Sales Tax Law, including those which fix damages,
509 penalties and interest for nonpayment of taxes and for
510 noncompliance with the provisions of such chapter, and all other
511 duties and requirements imposed upon taxpayers, shall apply to all
512 persons liable for taxes under the provisions of this chapter, and
513 the * * * Commissioner of Revenue shall exercise all the power and



514 authority and perform all the duties with respect to taxpayers
515 under this chapter as are provided in the Mississippi Sales Tax
516 Law except where there is a conflict, then the provisions of this
517 chapter shall control. The term "gross revenue" as used in this
518 section shall be deemed to be the total amount of all revenue
519 derived by each of such utilities from its intrastate operations,
520 and the * * * Department of Revenue is * * * authorized to make
521 such audits as may be deemed necessary of any and all records of
522 such utilities in order to correctly determine the amount of such
523 gross revenue. It shall be the duty of the Department of Finance
524 and Administration to advise the commission of the amount of money
525 on hand from time to time. All expenses of the commission
526 authorized by this section or any other act of the Legislature
527 shall be paid by the State Treasurer upon warrants issued by the
528 Department of Finance and Administration, which warrants shall be
529 issued upon requisition signed by the chairman of the commission
530 and countersigned by one (1) of the commissioners, and * * * the
531 requisition shall show upon its face the purpose for which the
532 payment is being made by reference to the minute book in which
533 such payment was authorized. It shall be unlawful for any person
534 to withdraw any money from * * * the fund other than by
535 requisition issued as provided * * * in this section. A record of
536 all requisitions issued by the commission showing to whom, for
537 what purpose, and date issued shall be placed upon the minute



538 books of the commission and shall become a part of the official
539 records of the commission.

540 The books and accounts of the commission shall be audited at
541 the end of each fiscal year, and at any other time deemed
542 necessary, by the State Auditor, and a copy of such audits shall
543 be furnished to the Governor and the commission. The State
544 Auditor may prescribe such further accounting procedure as he
545 deems necessary for the withdrawal of funds by the commission
546 from * * * the special fund. All requisitions drawn in compliance
547 with this section shall be honored by the Department of Finance
548 and Administration and the funds disbursed in accordance
549 therewith. The commission shall file a report at each regular
550 session of the Legislature showing the expenditure of all funds by
551 the commission. All proceeds of the above-mentioned tax are * * *
552 to be allocated to the commission for the purpose of this section.
553 In the event the funds provided by * * * the tax exceed the amount
554 necessary for the purposes of this section at the end of any
555 fiscal year, the commission shall certify the amount which the
556 commission estimates will be necessary for the commission for each
557 fiscal year to the * * * Department of Revenue, and the * * *
558 Department of Revenue shall reduce the tax * * * imposed by this
559 section to such amount for the next fiscal year and shall collect
560 the proportionate amount thereof as * * * provided in this
561 section.

562 * * *



563 **SECTION 13.** This act shall take effect and be in force from
564 and after its passage.

