

By: Senator(s) Norwood, Simmons (12th)

To: Judiciary, Division B

SENATE BILL NO. 2360

1 AN ACT TO REQUIRE COUNTY AND MUNICIPAL LAW ENFORCEMENT
 2 AGENCIES TO DEVELOP AND IMPLEMENT A MOTOR VEHICLE POLICE PURSUIT
 3 POLICY BY A CERTAIN DATE; TO PROVIDE CERTAIN CRITERIA FOR THE
 4 POLICY; TO PROVIDE THAT A PURSUIT MAY ONLY PROCEED AND CONTINUE
 5 INTO ANOTHER POLITICAL SUBDIVISION UNDER CERTAIN CIRCUMSTANCES IF
 6 THERE IS NO AGREEMENT WITH THE OTHER POLITICAL SUBDIVISION; TO
 7 PROVIDE THAT IF A LOCAL LAW ENFORCEMENT AGENCY FAILS TO ADOPT A
 8 POLICY, THEN THE AGENCY SHALL NOT RECEIVE CERTAIN ACCREDITATION;
 9 TO PROVIDE THAT THE OFFICE OF STANDARDS AND TRAINING OF THE
 10 DEPARTMENT OF PUBLIC SAFETY SHALL DETERMINE WHETHER THE AGENCIES
 11 HAVE IMPLEMENTED A POLICY; TO REQUIRE THE DEPARTMENT TO ISSUE
 12 CERTAIN NOTICE TO THE AGENCIES FOR NONCOMPLIANCE; TO AUTHORIZE THE
 13 DEPARTMENT TO ISSUE A CERTIFICATE OF NONCOMPLIANCE TO THE
 14 DEPARTMENT OF REVENUE TO WITHHOLD CERTAIN PAYMENTS AND ALLOCATIONS
 15 THAT WOULD OTHERWISE BE PAYABLE TO A COUNTY OR MUNICIPALITY UNTIL
 16 SUCH TIME THAT THE DEPARTMENT OF REVENUE RECEIVES WRITTEN NOTICE
 17 OF THE CANCELLATION OF A CERTIFICATE OF NONCOMPLIANCE FROM THE
 18 DEPARTMENT OF PUBLIC SAFETY; TO AMEND SECTIONS 27-5-101, 27-65-75,
 19 45-1-43, 65-33-45 AND 99-3-13, MISSISSIPPI CODE OF 1972, IN
 20 CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

22 **SECTION 1.** (1) For purposes of this section, the following
 23 words and terms shall have the meanings ascribed in this section
 24 unless the context clearly indicates otherwise:

25 (a) "Local law enforcement agency" means a county
 26 sheriff department or municipal police department.



27 (b) "Police officer" means a sworn member of a local
28 law enforcement agency, which member or officer is assigned to
29 patrol duties on public streets or highways.

30 (c) "Police pursuit" means an attempt by a police
31 officer in an authorized emergency vehicle to apprehend any
32 occupant of another moving motor vehicle, when the driver of the
33 fleeing vehicle is attempting to avoid apprehension by maintaining
34 or increasing the speed of such vehicle or by ignoring the police
35 officer's attempt to stop such vehicle.

36 (2) No later than December 31, 2024, each local law
37 enforcement agency shall develop and implement a written emergency
38 vehicle response policy governing the procedures under which a
39 police officer should initiate, continue and terminate a motor
40 vehicle pursuit. This policy may be the model policy endorsed by
41 a national or state organization or association of police chiefs
42 or police officers.

43 (3) Each local law enforcement agency pursuit policy shall
44 include, but not be limited to, the following procedural elements:

45 (a) The prohibition against initiating a pursuit where
46 the police officer is pursuing a fleeing individual who has
47 allegedly committed a misdemeanor offense or any felony offense,
48 except where the fleeing individual has allegedly committed
49 carjacking, murder, aggravated assault or robbery;



50 (b) Decision making criteria or principles for
51 initiation of pursuit. These criteria or principles may include,
52 but not be limited to:

53 (i) The potential for harm or immediate or
54 potential danger to others if the fleeing individual or
55 individuals escape;

56 (ii) The seriousness of the offense committed or
57 believed to have been committed by the individual or individuals
58 attempting to flee;

59 (iii) Safety factors that pose a risk to police
60 officers, other motorists, pedestrians and other persons;

61 (c) Responsibilities of the pursuing officers;

62 (d) Responsibilities for the communications center of
63 the local law enforcement agency;

64 (e) Responsibilities of the field supervisor;

65 (f) Traffic regulations during pursuit, including, but
66 not limited to, the use of emergency equipment, audio signals and
67 visual signals;

68 (g) Pursuit tactics;

69 (h) Roadblock usage;

70 (i) Communication and coordination of pursuit protocol
71 for interjurisdictional pursuit;

72 (j) Decision-making criteria or principles for
73 termination of pursuit. These criteria or principles may include,



74 but not be limited to, safety factors that pose a risk to police
75 officers, other motorists, pedestrians and other persons;

76 (k) A pursuit may only proceed and continue into
77 another political subdivision if there is an agreement with the
78 other political subdivision that includes:

79 (i) The requirement to notify and the procedures
80 to be used to notify the police department in such other political
81 subdivision, or, if there is no organized police department in the
82 other political subdivision, the officers responsible for law
83 enforcement in such other political subdivision, that there is a
84 pursuit in progress; and

85 (ii) The coordination and responsibility of
86 supervisory personnel in each such political subdivision, and the
87 police officer engaged in such pursuit;

88 (l) The type and amount of training in pursuits, that
89 each police officer shall undergo, which may include training in
90 vehicle simulators, if vehicle simulator training is determined to
91 be necessary; and

92 (m) That a police officer immediately notify
93 supervisory personnel or the officer-in-charge after the police
94 officer begins a pursuit. The chief of police or sheriff, shall
95 inform each officer within such chief's or sheriff's department
96 and each officer responsible for law enforcement in a political
97 subdivision in which there is no such department of the existence
98 of the policy of pursuit to be employed by any such officer and



99 shall take whatever measures that are necessary to assure that
100 each such officer understands the pursuit policy established.

101 (4) Any local law enforcement agency that fails to adopt the
102 policy prescribed under subsection (3) of this section shall not
103 be eligible for any state accreditation and the board of
104 supervisors of a county and the governing authorities of a
105 municipality shall be subject to the withholding of certain
106 allocations and payments.

107 (5) A copy of the local law enforcement agency's policy
108 shall be filed with the Office of Standards and Training of the
109 Department of Public Safety, and the agency shall update the
110 filing whenever changes are adopted.

111 (6) Any local law enforcement agency may consult with the
112 Office of Standards and Training for assistance in formulating the
113 policy required under this section.

114 **SECTION 2.** It shall be the duty of the Office of Standards
115 and Training of the Department of Public Safety to examine
116 annually the books, records and other documents of each county and
117 municipality and to perform such investigations as may be
118 necessary to determine if a county or municipality has actually
119 adopted and implemented a police pursuit policy as required under
120 Section 1 of this act. If upon examination by the Department of
121 Public Safety it is determined that a county or municipality is
122 not in substantial compliance with the requirements under Section
123 1 of this act, the Department of Public Safety shall file a



124 certified written notice with the clerk of the board of
125 supervisors or the clerk of the municipality notifying the board
126 of supervisors or governing authorities of a municipality, as the
127 case may be, of the department's intention to issue a certificate
128 of noncompliance to the Department of Revenue and to the Attorney
129 General thirty (30) days immediately following the date of the
130 filing of the notice unless within such period the county or
131 municipality substantially complies with the requirements
132 prescribed under Section 1 of this act. If after thirty (30) days
133 from the giving of the notice to the county or the municipality,
134 in the opinion of the Director of the Office of Standards and
135 Training of the Department of Public Safety, and the county or
136 municipality has not substantially complied with the requirements
137 described in Section 1 of this act, the Department of Public
138 Safety shall issue a certificate of noncompliance to the board of
139 supervisors or governing authorities of the municipality,
140 Department of Revenue and the Attorney General. Thereafter, the
141 Department of Revenue shall withhold all allocations and payments
142 to the county that would otherwise be payable under Sections
143 27-5-101(b) (vi), 27-65-75(4) and 65-33-45, as well as the payments
144 that would be due to the municipality as provided under Section
145 27-65-75(1) (a), as the case may be, until such time as the
146 Department of Revenue and the Attorney General receive from the
147 Department of Public Safety written notice of cancellation of the
148 certificate of noncompliance. However, all of the funds that are



149 withheld from the county or municipality, as the case may be,
150 during the first ninety (90) days following issuance of a
151 certificate of noncompliance under this subsection shall accrue to
152 the account of that county or municipality and shall be
153 subsequently allocated and paid to that county or municipality as
154 otherwise provided by law if within such ninety-day period the
155 board of supervisors or governing authorities of the municipality,
156 the Department of Revenue and the Attorney General receive written
157 notice from the Department of Public Safety of cancellation of the
158 certificate of noncompliance. The Department of Public Safety
159 shall not unreasonably delay the issuance of a written notice of
160 cancellation of a certificate of noncompliance but shall promptly
161 issue a written notice of cancellation of certificate of
162 noncompliance upon an affirmative showing by the county or
163 municipality that it has come into substantial compliance. If the
164 Department of Pubic Safety has not issued a written notice of
165 cancellation of the certificate of noncompliance within ninety
166 (90) days after issuance of a certificate of noncompliance, all
167 such funds as have been withheld and accrued to the county or
168 municipality during such period, along with all monthly
169 allocations which accrue but are withheld from the county or
170 municipality following such ninety-day period for failure of the
171 county or municipality to comply, shall be forfeited and
172 reallocated among all other counties and municipalities in the
173 state that are eligible for such funds in accordance with the same



174 formula for calculating original allocations among counties and
175 municipalities.

176 There shall be no administrative appeal from any action of
177 the Department of Public Safety under this subsection in issuing
178 or failing to issue any certificate of noncompliance or notice of
179 cancellation of a certificate of noncompliance; however, if a
180 civil action is filed for and on behalf of any county or
181 municipality which is aggrieved by any action of the Department of
182 Public Safety under this section within ninety (90) days after
183 issuance to the county or municipality of a certificate of
184 noncompliance, any money as would otherwise be reallocated to
185 other counties or municipalities under this section shall be held
186 in escrow pending final determination of the civil action.

187 **SECTION 3.** Section 27-5-101, Mississippi Code of 1972, is
188 amended as follows:

189 **[With regard to any county which is exempt from the**
190 **provisions of Section 19-2-3, this section shall read as follows:]**

191 27-5-101. Unless otherwise provided in this section, on or
192 before the fifteenth day of each month, all gasoline, diesel fuel
193 or kerosene taxes which are levied under the laws of this state
194 and collected during the previous month shall be paid and
195 apportioned by the * * * Department of Revenue as follows:

196 (a) (i) Except as otherwise provided in Section
197 31-17-127, from the gross amount of gasoline, diesel fuel or
198 kerosene taxes produced by the state, there shall be deducted an



199 amount equal to one-sixth (1/6) of principal and interest
200 certified by the State Treasurer to the * * * Department of
201 Revenue to be due on the next semiannual bond and interest payment
202 date, as required under the provisions of Chapter 130, Laws of
203 1938, and subsequent acts authorizing the issuance of bonds
204 payable from gasoline, diesel fuel or kerosene tax revenue on a
205 parity with the bonds issued under authority of said Chapter 130.
206 The State Treasurer shall certify to the * * * Department of
207 Revenue on or before the fifteenth day of each month the amount to
208 be paid to the "Highway Bonds Sinking Fund" as provided by said
209 Chapter 130, Laws of 1938, and subsequent acts authorizing the
210 issuance of bonds payable from gasoline, diesel fuel or kerosene
211 tax revenue, on a parity with the bonds issued under authority of
212 said Chapter 130; and the * * * Department of Revenue shall, on or
213 before the twenty-fifth day of each month, pay into the State
214 Treasury for credit to the "Highway Bonds Sinking Fund" the amount
215 so certified to him by the State Treasurer due to be paid into
216 such fund each month. The payments to the "Highway Bonds Sinking
217 Fund" shall be made out of gross gasoline, diesel fuel or kerosene
218 tax collections before deductions of any nature are considered;
219 however, such payments shall be deducted from the allocation to
220 the Mississippi Department of Transportation under paragraph (c)
221 of this section.

222 (ii) From collections derived from the portion of
223 the gasoline excise tax that exceeds Seven Cents (7¢) per gallon,



224 from the portion of the tax on aviation gas under Section 27-55-11
225 that exceeds Six and Four-tenths Cents (6.4¢) per gallon, from the
226 portion of the special fuel tax levied under Sections 27-55-519
227 and 27-55-521, at Eighteen Cents (18¢) per gallon that exceeds Ten
228 Cents (10¢) per gallon, from the portion of the taxes levied under
229 Section 27-55-519, at Five and Three-fourths Cents (5.75¢) per
230 gallon that exceeds One Cent (1¢) per gallon on special fuel and
231 Five and One-fourth Cents (5.25¢) per gallon on special fuel used
232 as aircraft fuel, from the portion of the excise tax on compressed
233 gas used as a motor fuel that exceeds the rate of tax in effect on
234 June 30, 1987, and from the portion of the gasoline excise tax in
235 excess of Seven Cents (7¢) per gallon and the diesel excise tax in
236 excess of Ten Cents (10¢) per gallon under Section 27-61-5 there
237 shall be deducted:

238 1. An amount as provided in Section
239 27-65-75(4) to the credit of a special fund designated as the
240 "Office of State Aid Road Construction."

241 2. An amount equal to the tax collections
242 derived from Two Cents (2¢) per gallon of the gasoline excise tax
243 for distribution to the State Highway Fund to be used exclusively
244 for the construction, reconstruction and maintenance of highways
245 of the State of Mississippi or the payment of interest and
246 principal on bonds when specifically authorized by the Legislature
247 for that purpose.



248 3. The balance shall be deposited in the
249 State Treasury to the credit of the State Highway Fund.

250 (b) Subject to the provisions that said basis of
251 distribution shall in nowise affect adversely the amount
252 specifically pledged in paragraph (a) of this section to be paid
253 into the "Highway Bonds Sinking Fund," the following shall be
254 deducted from the amount produced by the state tax on gasoline,
255 diesel fuel or kerosene tax collections, excluding collections
256 derived from the portion of the gasoline excise tax that exceeds
257 Seven Cents (7¢) per gallon, from the portion of the tax on
258 aviation gas under Section 27-55-11 that exceeds Six and
259 Four-tenths Cents (6.4¢) per gallon, from the portion of the
260 special fuel tax levied under Sections 27-55-519 and 27-55-521, at
261 Eighteen Cents (18¢) per gallon that exceeds Ten Cents (10¢) per
262 gallon, from the portion of the taxes levied under Section
263 27-55-519, at Five and Three-fourths Cents (5.75¢) per gallon that
264 exceeds One Cent (1¢) per gallon on special fuel and Five and
265 One-fourth Cents (5.25¢) per gallon on special fuel used as
266 aircraft fuel, from the portion of the excise tax on compressed
267 gas used as a motor fuel that exceeds the rate of tax in effect on
268 June 30, 1987, and from the portion of the gasoline excise tax in
269 excess of Seven Cents (7¢) per gallon and the diesel excise tax in
270 excess of Ten Cents (10¢) per gallon under Section 27-61-5:

271 (i) Twenty percent (20%) of such amount which
272 shall be earmarked and set aside for the construction,



273 reconstruction and maintenance of the highways and roads of the
274 state, provided that if such twenty percent (20%) should reduce
275 any county to a lesser amount than that received in the fiscal
276 year ending June 30, 1966, then such twenty percent (20%) shall be
277 reduced to a percentage to provide that no county shall receive
278 less than its portion for the fiscal year ending June 30, 1966;

279 (ii) The amount allowed as refund on gasoline or
280 as tax credit on diesel fuel or kerosene used for agricultural,
281 maritime, industrial, domestic, and nonhighway purposes;

282 (iii) Five percent (5%) of such amount shall be
283 paid to the State Highway Fund;

284 (iv) The amount or portion thereof authorized by
285 legislative appropriation to the Fisheries and Wildlife Fund
286 created under Section 59-21-25;

287 (v) The amount for deposit into the special
288 aviation fund under paragraph (d) of this section; and

289 (vi) The remainder shall be divided on a basis of
290 nine-fourteenths (9/14) and five-fourteenths (5/14) (being the
291 same basis as Four and One-half Cents (4-1/2¢) and Two and
292 One-half Cents (2-1/2¢) is to Seven Cents (7¢) on gasoline, and
293 six and forty-three one-hundredths (6.43) and three and
294 fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel
295 fuel or kerosene). The amount produced by the nine-fourteenths
296 (9/14) division shall be allocated to the * * * Department of
297 Transportation and paid into the State Treasury as provided in



298 this section and in Section 27-5-103 and the five-fourteenths
299 (5/14) division shall be returned to the counties of the state,
300 except as otherwise provided under Section 2 of this act, on the
301 following basis:

302 1. In each fiscal year, each county shall be
303 paid each month the same percentage of the monthly total to be
304 distributed as was paid to that county during the same month in
305 the fiscal year which ended April 9, 1960, until the county
306 receives One Hundred Ninety Thousand Dollars (\$190,000.00) in such
307 fiscal year, at which time funds shall be distributed under the
308 provisions of paragraph (b) (vi)4 of this section.

309 2. If after payments in 1 above, any county
310 has not received a total of One Hundred Ninety Thousand Dollars
311 (\$190,000.00) at the end of the fiscal year ending June 30, 1961,
312 and each fiscal year thereafter, then any available funds not
313 distributed under 1 above shall be used to bring such county or
314 counties up to One Hundred Ninety Thousand Dollars (\$190,000.00)
315 or such funds shall be divided equally among such counties not
316 reaching One Hundred Ninety Thousand Dollars (\$190,000.00) if
317 there is not sufficient money to bring all the counties to said
318 One Hundred Ninety Thousand Dollars (\$190,000.00).

319 3. When a county has been paid an amount
320 equal to the total which was paid to the same county during the
321 fiscal year ended April 9, 1960, such county shall receive no
322 further payments during the then current fiscal year until the



323 last month of such current fiscal year, at which time distribution
324 will be made under 2 above, except as set out in 4 below.

325 4. During the last month of the current
326 fiscal year, should it be determined that there are funds
327 available in excess of the amount distributed for the year under 1
328 and 2 above, then such excess funds shall be distributed among the
329 various counties as follows:

330 One-third (1/3) of such excess to be
331 divided equally among the counties;

332 One-third (1/3) of such excess to be paid
333 to the counties in the proportion which the population of each
334 county bears to the total population of the state according to the
335 last federal census;

336 One-third (1/3) of such excess to be paid
337 to the counties in the proportion which the number of square miles
338 of each county bears to the total square miles in the state.

339 5. It is the declared purpose and intent of
340 the Legislature that no county shall be paid less than was paid
341 during the year ended April 9, 1960, unless the amount to be
342 distributed to all counties in any year is less than the amount
343 distributed to all counties during the year ended April 9, 1960.

344 The Municipal Aid Fund as established by Section 27-5-103
345 shall not participate in any portion of any funds allocated to any
346 county hereunder over and above One Hundred Ninety Thousand
347 Dollars (\$190,000.00).



348 In any county having countywide road or bridge bonds, or
349 supervisors district or district road or bridge bonds outstanding,
350 which exceed, in the aggregate, twelve percent (12%) of the
351 assessed valuation of the taxable property of the county or
352 district, it shall be the duty of the board of supervisors to set
353 aside not less than sixty percent (60%) of such county's share or
354 district's share of the gasoline, diesel fuel or kerosene taxes to
355 be used in paying the principal and interest on such road or
356 bridge bonds as they mature.

357 In any county having such countywide road or bridge bonds or
358 district road or bridge bonds outstanding which exceed, in the
359 aggregate, eight percent (8%) of the assessed valuation of the
360 taxable property of the county, but which do not exceed, in the
361 aggregate, twelve percent (12%) of the assessed valuation of the
362 taxable property of the county, it shall be the duty of the board
363 of supervisors to set aside not less than thirty-five percent
364 (35%) of such county's share of the gasoline, diesel fuel or
365 kerosene taxes to be used in paying the principal and interest of
366 such road or bridge bonds as they mature.

367 In any county having such countywide road or bridge bonds or
368 district road or bridge bonds outstanding which exceed, in the
369 aggregate, five percent (5%) of the assessed valuation of the
370 taxable property of the county, but which do not exceed, in the
371 aggregate, eight percent (8%) of the assessed valuation of the
372 taxable property of the county, it shall be the duty of the board



373 of supervisors to set aside not less than twenty percent (20%) of
374 such county's share of the gasoline, diesel fuel or kerosene taxes
375 to be used in paying the principal and interest of such road and
376 bridge bonds as they mature.

377 In any county having such countywide road or bridge bonds or
378 district road or bridge bonds outstanding which do not exceed, in
379 the aggregate, five percent (5%) of the assessed valuation of the
380 taxable property of the county, it shall be the duty of the board
381 of supervisors to set aside not less than ten percent (10%) of
382 such county's share of the gasoline, diesel fuel or kerosene taxes
383 to be used in paying the principal and interest on such road or
384 bridge bonds as they mature.

385 The portion of any such county's share of the gasoline,
386 diesel fuel or kerosene taxes thus set aside for the payment of
387 the principal and interest of road or bridge bonds, as provided
388 for in this section, shall be used first in paying the currently
389 maturing installments of the principal and interest of such
390 countywide road or bridge bonds, if there be any such countywide
391 road or bridge bonds outstanding, and secondly, in paying the
392 currently maturing installments of principal and interest of
393 district road or bridge bonds outstanding. It shall be the duty
394 of the board of supervisors to pay bonds and interest maturing in
395 each supervisors district out of the supervisors district's share
396 of the gasoline, diesel fuel or kerosene taxes of such district.



397 The remaining portion of such county's share of the gasoline,
398 diesel fuel or kerosene taxes, after setting aside the portion
399 above provided for the payment of the principal and interest of
400 bonds, shall be used in the construction and maintenance of any
401 public highways, bridges, or culverts of the county, including the
402 roads in special or separate road districts, in the discretion of
403 the board of supervisors, or in paying the interest and principal
404 of county road and bridge bonds or district road and bridge bonds,
405 in the discretion of the board of supervisors.

406 In any county having no countywide road or bridge bonds or
407 district road or bridge bonds outstanding, all such county's share
408 of the gasoline, diesel fuel or kerosene taxes shall be used in
409 the construction, reconstruction, and maintenance of the public
410 highways, bridges, or culverts of the county as the board of
411 supervisors may determine.

412 In every county in which there are county road bonds or
413 seawall or road protection bonds outstanding which were issued for
414 the purpose of building bridges or constructing public roads or
415 seawalls, such funds shall be used in the manner provided by law.

416 (c) From the amount produced by the nine-fourteenths
417 (9/14) division allocated to the * * * Department of
418 Transportation, there shall be deducted:

419 (i) The amount paid to the State Treasurer for the
420 "Highway Bonds Sinking Fund" under paragraph (a) of this section;



421 (ii) Any amounts due counties in accordance with
422 Section 65-33-45 which have outstanding bonds issued for seawall
423 or road protection purposes, issued under provisions of Chapter
424 319, Laws of 1924, and amendments thereto;

425 (iii) Except as otherwise provided in Section
426 31-17-127, the remainder shall be paid by the * * * Department of
427 Revenue to the State Treasurer on the fifteenth day of each month
428 next succeeding the month in which the gasoline, diesel fuel or
429 kerosene taxes were collected to the credit of the State Highway
430 Fund.

431 The funds allocated for the construction, reconstruction, and
432 improvement of state highways, bridges, and culverts, or so much
433 thereof as may be necessary, shall first be used in conjunction
434 with funds supplied by the federal government for such purposes
435 and allocated to the * * * Department of Transportation to be
436 expended on the state highway system. It is specifically provided
437 hereby that the necessary portion of such funds hereinabove
438 allocated to the * * * Department of Transportation may be used
439 for the prompt payment of principal and interest on highway bonds
440 heretofore issued, including such bonds issued or to be issued
441 under the provisions of Chapter 312, Laws of 1956, and amendments
442 thereto.

443 Nothing contained in this section shall be construed to
444 reduce the amount of such gasoline, diesel fuel or kerosene excise
445 taxes levied by the state, allotted under the provisions of Title



446 65, Chapter 33, Mississippi Code of 1972, to counties in which
447 there are outstanding bonds issued for seawall or road protection
448 purposes issued under the provisions of Chapter 319, Laws of 1924,
449 and amendments thereto; the amount of said gasoline, diesel fuel
450 or kerosene excise taxes designated in this section for the
451 payment of bonds and interest authorized and issued or to be
452 issued under the provisions of Chapter 130, Laws of 1938, and
453 subsequent acts authorizing the issuance of bonds payable from
454 gasoline, diesel fuel or kerosene tax revenue, shall, in such
455 counties, be considered as being paid "into the State Treasury to
456 the credit of the State Highway Fund" within the meaning of
457 Section 65-33-45 in computing the amount to be paid to such
458 counties under the provisions of said section, and this section
459 shall be administered in connection with Title 65, Chapter 33,
460 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and
461 65-33-49 dealing with seawalls, as if made a part of this section.

462 (d) The proceeds of the Five and One-fourth Cents
463 (5.25¢) of the tax per gallon on oils used as a propellant for jet
464 aircraft engines, and Six and Four-tenths Cents (6.4¢) of the tax
465 per gallon on aviation gasoline and the tax of One Cent (1¢) per
466 gallon for each gallon of gasoline for which a refund has been
467 made pursuant to Section 27-55-23 because such gasoline was used
468 for aviation purposes, shall be paid to the State Treasury into a
469 special fund to be used exclusively, pursuant to legislative



470 appropriation, for the support and development of aeronautics as
471 defined in Section 61-1-3.

472 (e) State highway funds in an amount equal to the
473 difference between Forty-two Million Dollars (\$42,000,000.00) and
474 the annual debt service payable on the state's highway revenue
475 refunding bonds, Series 1985, shall be expended for the
476 construction or reconstruction of highways designated under the
477 highway program created under Section 65-3-97.

478 (f) "Gasoline, diesel fuel or kerosene taxes" as used
479 in this section shall be deemed to mean and include state
480 gasoline, diesel fuel or kerosene taxes levied and imposed on
481 distributors of gasoline, diesel fuel or kerosene, and all state
482 excise taxes derived from any fuel used to propel vehicles upon
483 the highways of this state, when levied by any statute.

484 **[With regard to any county which is required to operate on a**
485 **countywide system of road administration as described in Section**
486 **19-2-3, this section shall read as follows:]**

487 27-5-101. Unless otherwise provided in this section, on or
488 before the fifteenth day of each month, all gasoline, diesel fuel
489 or kerosene taxes which are levied under the laws of this state
490 and collected during the previous month shall be paid and
491 apportioned by the * * * Department of Revenue as follows:

492 (a) (i) Except as otherwise provided in Section
493 31-17-127, from the gross amount of gasoline, diesel fuel or
494 kerosene taxes produced by the state, there shall be deducted an



495 amount equal to one-sixth (1/6) of principal and interest
496 certified by the State Treasurer to the * * * Department of
497 Revenue to be due on the next semiannual bond and interest payment
498 date, as required under the provisions of Chapter 130, Laws of
499 1938, and subsequent acts authorizing the issuance of bonds
500 payable from gasoline, diesel fuel or kerosene tax revenue on a
501 parity with the bonds issued under authority of said Chapter 130.
502 The State Treasurer shall certify to the * * * Department of
503 Revenue on or before the fifteenth day of each month the amount to
504 be paid to the "Highway Bonds Sinking Fund" as provided by said
505 Chapter 130, Laws of 1938, and subsequent acts authorizing the
506 issuance of bonds payable from gasoline, diesel fuel or kerosene
507 tax revenue, on a parity with the bonds issued under authority of
508 said Chapter 130; and the * * * Department of Revenue shall, on or
509 before the twenty-fifth day of each month, pay into the State
510 Treasury for credit to the "Highway Bonds Sinking Fund" the amount
511 so certified to him by the State Treasurer due to be paid into
512 such fund each month. The payments to the "Highway Bonds Sinking
513 Fund" shall be made out of gross gasoline, diesel fuel or kerosene
514 tax collections before deductions of any nature are considered;
515 however, such payments shall be deducted from the allocation to
516 the * * * Department of Transportation under paragraph (c) of this
517 section.

518 (ii) From collections derived from the portion of
519 the gasoline excise tax that exceeds Seven Cents (7¢) per gallon,



520 from the portion of the tax on aviation gas under Section 27-55-11
521 that exceeds Six and Four-tenths Cents (6.4¢) per gallon, from the
522 portion of the special fuel tax levied under Sections 27-55-519
523 and 27-55-521, at Eighteen Cents (18¢) per gallon that exceeds Ten
524 Cents (10¢) per gallon, from the portion of the taxes levied under
525 Section 27-55-519, at Five and Three-fourths Cents (5.75¢) per
526 gallon that exceeds One Cent (1¢) per gallon on special fuel and
527 Five and One-fourth Cents (5.25¢) per gallon on special fuel used
528 as aircraft fuel, from the portion of the excise tax on compressed
529 gas used as a motor fuel that exceeds the rate of tax in effect on
530 June 30, 1987, and from the portion of the gasoline excise tax in
531 excess of Seven Cents (7¢) per gallon and the diesel excise tax in
532 excess of Ten Cents (10¢) per gallon under Section 27-61-5 there
533 shall be deducted:

534 1. An amount as provided in Section
535 27-65-75(4) to the credit of a special fund designated as the
536 "Office of State Aid Road Construction."

537 2. An amount equal to the tax collections
538 derived from Two Cents (2¢) per gallon of the gasoline excise tax
539 for distribution to the State Highway Fund to be used exclusively
540 for the construction, reconstruction and maintenance of highways
541 of the State of Mississippi or the payment of interest and
542 principal on bonds when specifically authorized by the Legislature
543 for that purpose.



544 3. The balance shall be deposited in the
545 State Treasury to the credit of the State Highway Fund.

546 (b) Subject to the provisions that said basis of
547 distribution shall in nowise affect adversely the amount
548 specifically pledged in paragraph (a) of this section to be paid
549 into the "Highway Bonds Sinking Fund," the following shall be
550 deducted from the amount produced by the state tax on gasoline,
551 diesel fuel or kerosene tax collections, excluding collections
552 derived from the portion of the gasoline excise tax that exceeds
553 Seven Cents (7¢) per gallon, from the portion of the tax on
554 aviation gas under Section 27-55-11 that exceeds Six and
555 Four-tenths Cents (6.4¢) per gallon, from the portion of the
556 special fuel tax levied under Sections 27-55-519 and 27-55-521, at
557 Eighteen Cents (18¢) per gallon, that exceeds Ten Cents (10¢) per
558 gallon, from the portion of the taxes levied under Section
559 27-55-519, at Five and Three-fourths Cents (5.75¢) that exceeds
560 One Cent (1¢) per gallon on special fuel and Five and One-fourth
561 Cents (5.25¢) per gallon on special fuel used as aircraft fuel,
562 from the portion of the excise tax on compressed gas used as a
563 motor fuel that exceeds the rate of tax in effect on June 30,
564 1987, and from the portion of the gasoline excise tax in excess of
565 Seven Cents (7¢) per gallon and the diesel excise tax in excess of
566 Ten Cents (10¢) per gallon under Section 27-61-5:

567 (i) Twenty percent (20%) of such amount which
568 shall be earmarked and set aside for the construction,



569 reconstruction and maintenance of the highways and roads of the
570 state, provided that if such twenty percent (20%) should reduce
571 any county to a lesser amount than that received in the fiscal
572 year ending June 30, 1966, then such twenty percent (20%) shall be
573 reduced to a percentage to provide that no county shall receive
574 less than its portion for the fiscal year ending June 30, 1966;

575 (ii) The amount allowed as refund on gasoline or
576 as tax credit on diesel fuel or kerosene used for agricultural,
577 maritime, industrial, domestic and nonhighway purposes;

578 (iii) Five percent (5%) of such amount shall be
579 paid to the State Highway Fund;

580 (iv) The amount or portion thereof authorized by
581 legislative appropriation to the Fisheries and Wildlife Fund
582 created under Section 59-21-25;

583 (v) The amount for deposit into the special
584 aviation fund under paragraph (d) of this section; and

585 (vi) The remainder shall be divided on a basis of
586 nine-fourteenths (9/14) and five-fourteenths (5/14) (being the
587 same basis as Four and One-half Cents (4-1/2¢) and Two and
588 One-half Cents (2-1/2¢) is to Seven Cents (7¢) on gasoline, and
589 six and forty-three one-hundredths (6.43) and three and
590 fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel
591 fuel or kerosene). The amount produced by the nine-fourteenths
592 (9/14) division shall be allocated to the * * * Department of
593 Transportation and paid into the State Treasury as provided in



594 this section and in Section 27-5-103 and the five-fourteenths
595 (5/14) division shall be returned to the counties of the state,
596 except as otherwise provided under Section 2 of this act, on the
597 following basis:

598 1. In each fiscal year, each county shall be
599 paid each month the same percentage of the monthly total to be
600 distributed as was paid to that county during the same month in
601 the fiscal year which ended April 9, 1960, until the county
602 receives One Hundred Ninety Thousand Dollars (\$190,000.00) in such
603 fiscal year, at which time funds shall be distributed under the
604 provisions of paragraph (b) (vi)4 of this section.

605 2. If after payments in 1 above, any county
606 has not received a total of One Hundred Ninety Thousand Dollars
607 (\$190,000.00) at the end of the fiscal year ending June 30, 1961,
608 and each fiscal year thereafter, then any available funds not
609 distributed under 1 above shall be used to bring such county or
610 counties up to One Hundred Ninety Thousand Dollars (\$190,000.00)
611 or such funds shall be divided equally among such counties not
612 reaching One Hundred Ninety Thousand Dollars (\$190,000.00) if
613 there is not sufficient money to bring all the counties to said
614 One Hundred Ninety Thousand Dollars (\$190,000.00).

615 3. When a county has been paid an amount
616 equal to the total which was paid to the same county during the
617 fiscal year ended April 9, 1960, such county shall receive no
618 further payments during the then current fiscal year until the



619 last month of such current fiscal year, at which time distribution
620 will be made under 2 above, except as set out in 4 below.

621 4. During the last month of the current
622 fiscal year, should it be determined that there are funds
623 available in excess of the amount distributed for the year under 1
624 and 2 above, then such excess funds shall be distributed among the
625 various counties as follows:

626 One-third (1/3) of such excess to be
627 divided equally among the counties;

628 One-third (1/3) of such excess to be paid
629 to the counties in the proportion which the population of each
630 county bears to the total population of the state according to the
631 last federal census;

632 One-third (1/3) of such excess to be paid
633 to the counties in the proportion which the number of square miles
634 of each county bears to the total square miles in the state.

635 5. It is the declared purpose and intent of
636 the Legislature that no county shall be paid less than was paid
637 during the year ended April 9, 1960, unless the amount to be
638 distributed to all counties in any year is less than the amount
639 distributed to all counties during the year ended April 9, 1960.

640 The Municipal Aid Fund as established by Section 27-5-103
641 shall not participate in any portion of any funds allocated to any
642 county hereunder over and above One Hundred Ninety Thousand
643 Dollars (\$190,000.00).



644 In any county having road or bridge bonds outstanding which
645 exceed, in the aggregate, twelve percent (12%) of the assessed
646 valuation of the taxable property of the county, it shall be the
647 duty of the board of supervisors to set aside not less than sixty
648 percent (60%) of such county's share of the gasoline, diesel fuel
649 or kerosene taxes to be used in paying the principal and interest
650 on such road or bridge bonds as they mature.

651 In any county having such road or bridge bonds outstanding
652 which exceed, in the aggregate, eight percent (8%) of the assessed
653 valuation of the taxable property of the county, but which do not
654 exceed, in the aggregate, twelve percent (12%) of the assessed
655 valuation of the taxable property of the county, it shall be the
656 duty of the board of supervisors to set aside not less than
657 thirty-five percent (35%) of such county's share of the gasoline,
658 diesel fuel or kerosene taxes to be used in paying the principal
659 and interest of such road or bridge bonds as they mature.

660 In any county having such road or bridge bonds outstanding
661 which exceed, in the aggregate, five percent (5%) of the assessed
662 valuation of the taxable property of the county, but which do not
663 exceed, in the aggregate, eight percent (8%) of the assessed
664 valuation of the taxable property of the county, it shall be the
665 duty of the board of supervisors to set aside not less than twenty
666 percent (20%) of such county's share of the gasoline, diesel fuel
667 or kerosene taxes to be used in paying the principal and interest
668 of such road and bridge bonds as they mature.



669 In any county having such road or bridge bonds outstanding
670 which do not exceed, in the aggregate, five percent (5%) of the
671 assessed valuation of the taxable property of the county, it shall
672 be the duty of the board of supervisors to set aside not less than
673 ten percent (10%) of such county's share of the gasoline, diesel
674 fuel or kerosene taxes to be used in paying the principal and
675 interest on such road or bridge bonds as they mature.

676 The portion of any such county's share of the gasoline,
677 diesel fuel or kerosene taxes thus set aside for the payment of
678 the principal and interest of road or bridge bonds, as provided
679 for in this section, shall be used in paying the currently
680 maturing installments of the principal and interest of such road
681 or bridge bonds, if there be any such road or bridge bonds
682 outstanding.

683 The remaining portion of such county's share of the gasoline,
684 diesel fuel or kerosene taxes, after setting aside the portion
685 above provided for the payment of the principal and interest of
686 bonds, shall be used in the construction and maintenance of any
687 public highways, bridges or culverts of the county, in the
688 discretion of the board of supervisors.

689 In any county having no road or bridge bonds outstanding, all
690 such county's share of the gasoline, diesel fuel or kerosene taxes
691 shall be used in the construction, reconstruction and maintenance
692 of the public highways, bridges or culverts of the county, as the
693 board of supervisors may determine.



694 In every county in which there are county road bonds or
695 seawall or road protection bonds outstanding which were issued for
696 the purpose of building bridges or constructing public roads or
697 seawalls, such funds shall be used in the manner provided by law.

698 (c) From the amount produced by the nine-fourteenths
699 (9/14) division allocated to the * * * Department of
700 Transportation, there shall be deducted:

701 (i) The amount paid to the State Treasurer for the
702 "Highway Bonds Sinking Fund" under paragraph (a) of this section;

703 (ii) Any amounts due counties in accordance with
704 Section 65-33-45 which have outstanding bonds issued for seawall
705 or road protection purposes, issued under provisions of Chapter
706 319, Laws of 1924, and amendments thereto; and

707 (iii) Except as otherwise provided in Section
708 31-17-127, the remainder shall be paid by the * * * Department of
709 Revenue to the State Treasurer on the fifteenth day of each month
710 next succeeding the month in which the gasoline, diesel fuel or
711 kerosene taxes were collected to the credit of the State Highway
712 Fund.

713 The funds allocated for the construction, reconstruction and
714 improvement of state highways, bridges and culverts, or so much
715 thereof as may be necessary, shall first be used in conjunction
716 with funds supplied by the federal government for such purposes
717 and allocated to the * * * Department of Transportation to be
718 expended on the state highway system. It is specifically provided



719 hereby that the necessary portion of such funds hereinabove
720 allocated to the * * * Department of Transportation may be used
721 for the prompt payment of principal and interest on highway bonds
722 heretofore issued, including such bonds issued or to be issued
723 under the provisions of Chapter 312, Laws of 1956, and amendments
724 thereto.

725 Nothing contained in this section shall be construed to
726 reduce the amount of such gasoline, diesel fuel or kerosene excise
727 taxes levied by the state, allotted under the provisions of Title
728 65, Chapter 33, Mississippi Code of 1972, to counties in which
729 there are outstanding bonds issued for seawall or road protection
730 purposes issued under the provisions of Chapter 319, Laws of 1924,
731 and amendments thereto; the amount of said gasoline, diesel fuel
732 or kerosene excise taxes designated in this section for the
733 payment of bonds and interest authorized and issued or to be
734 issued under the provisions of Chapter 130, Laws of 1938, and
735 subsequent acts authorizing the issuance of bonds payable from
736 gasoline, diesel fuel or kerosene tax revenue, shall, in such
737 counties, be considered as being paid "into the State Treasury to
738 the credit of the State Highway Fund" within the meaning of
739 Section 65-33-45 in computing the amount to be paid to such
740 counties under the provisions of said section, and this section
741 shall be administered in connection with Title 65, Chapter 33,
742 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and
743 65-33-49 dealing with seawalls, as if made a part of this section.



744 (d) The proceeds of the Five and One-fourth Cents
745 (5.25¢) of the tax per gallon on oils used as a propellant for jet
746 aircraft engines, and Six and Four-tenths Cents (6.4¢) of the tax
747 per gallon on aviation gasoline and the tax of One Cent (1¢) per
748 gallon for each gallon of gasoline for which a refund has been
749 made pursuant to Section 27-55-23 because such gasoline was used
750 for aviation purposes, shall be paid to the State Treasury into a
751 special fund to be used exclusively, pursuant to legislative
752 appropriation, for the support and development of aeronautics as
753 defined in Section 61-1-3.

754 (e) State highway funds in an amount equal to the
755 difference between Forty-two Million Dollars (\$42,000,000.00) and
756 the annual debt service payable on the state's highway revenue
757 refunding bonds, Series 1985, shall be expended for the
758 construction or reconstruction of highways designated under the
759 highway program created under Section 65-3-97.

760 (f) "Gasoline, diesel fuel or kerosene taxes" as used
761 in this section shall be deemed to mean and include state
762 gasoline, diesel fuel or kerosene taxes levied and imposed on
763 distributors of gasoline, diesel fuel or kerosene, and all state
764 excise taxes derived from any fuel used to propel vehicles upon
765 the highways of this state, when levied by any statute.

766 **SECTION 4.** Section 27-65-75, Mississippi Code of 1972, is
767 amended as follows:



768 27-65-75. On or before the fifteenth day of each month, the
769 revenue collected under the provisions of this chapter during the
770 preceding month shall be paid and distributed as follows:

771 (1) (a) On or before August 15, 1992, and each succeeding
772 month thereafter through July 15, 1993, eighteen percent (18%) of
773 the total sales tax revenue collected during the preceding month
774 under the provisions of this chapter, except that collected under
775 the provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on
776 business activities within a municipal corporation shall be
777 allocated for distribution to the municipality and paid to the
778 municipal corporation. Except as otherwise provided in this
779 paragraph (a), on or before August 15, 1993, and each succeeding
780 month thereafter, eighteen and one-half percent (18-1/2%) of the
781 total sales tax revenue collected during the preceding month under
782 the provisions of this chapter, except that collected under the
783 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
784 27-65-24, on business activities within a municipal corporation
785 shall be allocated for distribution to the municipality and paid
786 to the municipal corporation. However, in the event the State
787 Auditor issues a certificate of noncompliance pursuant to Section
788 21-35-31, the Department of Revenue shall withhold ten percent
789 (10%) of the allocations and payments to the municipality that
790 would otherwise be payable to the municipality under this
791 paragraph (a) until such time that the department receives written
792 notice of the cancellation of a certificate of noncompliance from



793 the State Auditor. If the Department of Public Safety issues a
794 certificate of noncompliance pursuant to Section 2 of this act,
795 the Department of Revenue shall withhold ten percent (10%) of the
796 allocations and payment to the municipality that would otherwise
797 be payable to the municipality under this paragraph (a) until such
798 time that the department receives written notice of the
799 cancellation of a certificate of noncompliance for the Department
800 of Public Safety.

801 A municipal corporation, for the purpose of distributing the
802 tax under this subsection, shall mean and include all incorporated
803 cities, towns and villages.

804 Monies allocated for distribution and credited to a municipal
805 corporation under this paragraph may be pledged as security for a
806 loan if the distribution received by the municipal corporation is
807 otherwise authorized or required by law to be pledged as security
808 for such a loan.

809 In any county having a county seat that is not an
810 incorporated municipality, the distribution provided under this
811 subsection shall be made as though the county seat was an
812 incorporated municipality; however, the distribution to the
813 municipality shall be paid to the county treasury in which the
814 municipality is located, and those funds shall be used for road,
815 bridge and street construction or maintenance in the county.

816 (b) On or before August 15, 2006, and each succeeding
817 month thereafter, eighteen and one-half percent (18-1/2%) of the



818 total sales tax revenue collected during the preceding month under
819 the provisions of this chapter, except that collected under the
820 provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on
821 business activities on the campus of a state institution of higher
822 learning or community or junior college whose campus is not
823 located within the corporate limits of a municipality, shall be
824 allocated for distribution to the state institution of higher
825 learning or community or junior college and paid to the state
826 institution of higher learning or community or junior college.

827 (c) On or before August 15, 2018, and each succeeding
828 month thereafter until August 14, 2019, two percent (2%) of the
829 total sales tax revenue collected during the preceding month under
830 the provisions of this chapter, except that collected under the
831 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
832 27-65-24, on business activities within the corporate limits of
833 the City of Jackson, Mississippi, shall be deposited into the
834 Capitol Complex Improvement District Project Fund created in
835 Section 29-5-215. On or before August 15, 2019, and each
836 succeeding month thereafter until August 14, 2020, four percent
837 (4%) of the total sales tax revenue collected during the preceding
838 month under the provisions of this chapter, except that collected
839 under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21
840 and 27-65-24, on business activities within the corporate limits
841 of the City of Jackson, Mississippi, shall be deposited into the
842 Capitol Complex Improvement District Project Fund created in



843 Section 29-5-215. On or before August 15, 2020, and each
844 succeeding month thereafter through July 15, 2023, six percent
845 (6%) of the total sales tax revenue collected during the preceding
846 month under the provisions of this chapter, except that collected
847 under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21
848 and 27-65-24, on business activities within the corporate limits
849 of the City of Jackson, Mississippi, shall be deposited into the
850 Capitol Complex Improvement District Project Fund created in
851 Section 29-5-215. On or before August 15, 2023, and each
852 succeeding month thereafter, nine percent (9%) of the total sales
853 tax revenue collected during the preceding month under the
854 provisions of this chapter, except that collected under the
855 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
856 27-65-24, on business activities within the corporate limits of
857 the City of Jackson, Mississippi, shall be deposited into the
858 Capitol Complex Improvement District Project Fund created in
859 Section 29-5-215.

860 (d) (i) On or before the fifteenth day of the month
861 that the diversion authorized by this section begins, and each
862 succeeding month thereafter, eighteen and one-half percent
863 (18-1/2%) of the total sales tax revenue collected during the
864 preceding month under the provisions of this chapter, except that
865 collected under the provisions of Sections 27-65-15, 27-65-19(3)
866 and 27-65-21, on business activities within a redevelopment
867 project area developed under a redevelopment plan adopted under



868 the Tax Increment Financing Act (Section 21-45-1 et seq.) shall be
869 allocated for distribution to the county in which the project area
870 is located if:

871 1. The county:

872 a. Borders on the Mississippi Sound and
873 the State of Alabama, or

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

877 2. The county has issued bonds under Section
878 21-45-9 to finance all or a portion of a redevelopment project in
879 the redevelopment project area;

880 3. Any debt service for the indebtedness
881 incurred is outstanding; and

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

885 (ii) Before any sales tax revenue may be allocated
886 for distribution to a county under this paragraph, the county
887 shall certify to the Department of Revenue that the requirements
888 of this paragraph have been met, the amount of bonded indebtedness
889 that has been incurred by the county for the redevelopment project
890 and the expected date the indebtedness incurred by the county will
891 be satisfied.



892 (iii) The diversion of sales tax revenue
893 authorized by this paragraph shall begin the month following the
894 month in which the Department of Revenue determines that the
895 requirements of this paragraph have been met. The diversion shall
896 end the month the indebtedness incurred by the county is
897 satisfied. All revenue received by the county under this
898 paragraph shall be deposited in the fund required to be created in
899 the tax increment financing plan under Section 21-45-11 and be
900 utilized solely to satisfy the indebtedness incurred by the
901 county.

902 (2) On or before September 15, 1987, and each succeeding
903 month thereafter, from the revenue collected under this chapter
904 during the preceding month, One Million One Hundred Twenty-five
905 Thousand Dollars (\$1,125,000.00) shall be allocated for
906 distribution to municipal corporations as defined under subsection
907 (1) of this section in the proportion that the number of gallons
908 of gasoline and diesel fuel sold by distributors to consumers and
909 retailers in each such municipality during the preceding fiscal
910 year bears to the total gallons of gasoline and diesel fuel sold
911 by distributors to consumers and retailers in municipalities
912 statewide during the preceding fiscal year. The Department of
913 Revenue shall require all distributors of gasoline and diesel fuel
914 to report to the department monthly the total number of gallons of
915 gasoline and diesel fuel sold by them to consumers and retailers
916 in each municipality during the preceding month. The Department



917 of Revenue shall have the authority to promulgate such rules and
918 regulations as is necessary to determine the number of gallons of
919 gasoline and diesel fuel sold by distributors to consumers and
920 retailers in each municipality. In determining the percentage
921 allocation of funds under this subsection for the fiscal year
922 beginning July 1, 1987, and ending June 30, 1988, the Department
923 of Revenue may consider gallons of gasoline and diesel fuel sold
924 for a period of less than one (1) fiscal year. For the purposes
925 of this subsection, the term "fiscal year" means the fiscal year
926 beginning July 1 of a year.

927 (3) On or before September 15, 1987, and on or before the
928 fifteenth day of each succeeding month, until the date specified
929 in Section 65-39-35, the proceeds derived from contractors' taxes
930 levied under Section 27-65-21 on contracts for the construction or
931 reconstruction of highways designated under the highway program
932 created under Section 65-3-97 shall, except as otherwise provided
933 in Section 31-17-127, be deposited into the State Treasury to the
934 credit of the State Highway Fund to be used to fund that highway
935 program. The Mississippi Department of Transportation shall
936 provide to the Department of Revenue such information as is
937 necessary to determine the amount of proceeds to be distributed
938 under this subsection.

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



942 provided in Section 27-5-101(a)(ii)1, Four Million Dollars
943 (\$4,000,000.00) shall be deposited in the State Treasury to the
944 credit of a special fund designated as the "State Aid Road Fund,"
945 created by Section 65-9-17. On or before August 15, 1999, and on
946 or before the fifteenth day of each succeeding month, from the
947 total amount of the proceeds of gasoline, diesel fuel or kerosene
948 taxes apportioned by Section 27-5-101(a)(ii)1, Four Million
949 Dollars (\$4,000,000.00) or an amount equal to twenty-three and
950 one-fourth percent (23-1/4%) of those funds, whichever is the
951 greater amount, shall be deposited in the State Treasury to the
952 credit of the "State Aid Road Fund," created by Section 65-9-17.
953 Those funds shall be pledged to pay the principal of and interest
954 on state aid road bonds heretofore issued under Sections 19-9-51
955 through 19-9-77, in lieu of and in substitution for the funds
956 previously allocated to counties under this section. Those funds
957 may not be pledged for the payment of any state aid road bonds
958 issued after April 1, 1981; however, this prohibition against the
959 pledging of any such funds for the payment of bonds shall not
960 apply to any bonds for which intent to issue those bonds has been
961 published for the first time, as provided by law before March 29,
962 1981. From the amount of taxes paid into the special fund under
963 this subsection and subsection (9) of this section, there shall be
964 first deducted and paid the amount necessary to pay the expenses
965 of the Office of State Aid Road Construction, as authorized by the
966 Legislature for all other general and special fund agencies. The



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

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

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

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

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

982 The amount of funds allocated to any county under this
983 subsection for any fiscal year after fiscal year 1994 shall not be
984 less than the amount allocated to the county for fiscal year 1994.

985 Any reference in the general laws of this state or the
986 Mississippi Code of 1972 to Section 27-5-105 shall mean and be
987 construed to refer and apply to subsection (4) of Section
988 27-65-75.

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



992 Loan Fund" created and existing under the provisions of Section
993 37-47-24. Those payments into that fund are to be made on the
994 last day of each succeeding month hereafter. This subsection (5)
995 shall stand repealed on July 1, 2026.

996 (6) An amount each month beginning August 15, 1983, through
997 November 15, 1986, as specified in Section 6, Chapter 542, Laws of
998 1983, shall be paid into the special fund known as the
999 Correctional Facilities Construction Fund created in Section 6,
1000 Chapter 542, Laws of 1983.

1001 (7) On or before August 15, 1992, and each succeeding month
1002 thereafter through July 15, 2000, two and two hundred sixty-six
1003 one-thousandths percent (2.266%) of the total sales tax revenue
1004 collected during the preceding month under the provisions of this
1005 chapter, except that collected under the provisions of Section
1006 27-65-17(2), shall be deposited by the department into the School
1007 Ad Valorem Tax Reduction Fund created under Section 37-61-35. On
1008 or before August 15, 2000, and each succeeding month thereafter,
1009 two and two hundred sixty-six one-thousandths percent (2.266%) of
1010 the total sales tax revenue collected during the preceding month
1011 under the provisions of this chapter, except that collected under
1012 the provisions of Section 27-65-17(2), shall be deposited into the
1013 School Ad Valorem Tax Reduction Fund created under Section
1014 37-61-35 until such time that the total amount deposited into the
1015 fund during a fiscal year equals Forty-two Million Dollars
1016 (\$42,000,000.00). Thereafter, the amounts diverted under this



1017 subsection (7) during the fiscal year in excess of Forty-two
1018 Million Dollars (\$42,000,000.00) shall be deposited into the
1019 Education Enhancement Fund created under Section 37-61-33 for
1020 appropriation by the Legislature as other education needs and
1021 shall not be subject to the percentage appropriation requirements
1022 set forth in Section 37-61-33.

1023 (8) On or before August 15, 1992, and each succeeding month
1024 thereafter, nine and seventy-three one-thousandths percent
1025 (9.073%) of the total sales tax revenue collected during the
1026 preceding month under the provisions of this chapter, except that
1027 collected under the provisions of Section 27-65-17(2), shall be
1028 deposited into the Education Enhancement Fund created under
1029 Section 37-61-33.

1030 (9) On or before August 15, 1994, and each succeeding month
1031 thereafter, from the revenue collected under this chapter during
1032 the preceding month, Two Hundred Fifty Thousand Dollars
1033 (\$250,000.00) shall be paid into the State Aid Road Fund.

1034 (10) On or before August 15, 1994, and each succeeding month
1035 thereafter through August 15, 1995, from the revenue collected
1036 under this chapter during the preceding month, Two Million Dollars
1037 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad
1038 Valorem Tax Reduction Fund established in Section 27-51-105.

1039 (11) Notwithstanding any other provision of this section to
1040 the contrary, on or before February 15, 1995, and each succeeding
1041 month thereafter, the sales tax revenue collected during the



1042 preceding month under the provisions of Section 27-65-17(2) and
1043 the corresponding levy in Section 27-65-23 on the rental or lease
1044 of private carriers of passengers and light carriers of property
1045 as defined in Section 27-51-101 shall be deposited, without
1046 diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund
1047 established in Section 27-51-105.

1048 (12) Notwithstanding any other provision of this section to
1049 the contrary, on or before August 15, 1995, and each succeeding
1050 month thereafter, the sales tax revenue collected during the
1051 preceding month under the provisions of Section 27-65-17(1) on
1052 retail sales of private carriers of passengers and light carriers
1053 of property, as defined in Section 27-51-101 and the corresponding
1054 levy in Section 27-65-23 on the rental or lease of these vehicles,
1055 shall be deposited, after diversion, into the Motor Vehicle Ad
1056 Valorem Tax Reduction Fund established in Section 27-51-105.

1057 (13) On or before July 15, 1994, and on or before the
1058 fifteenth day of each succeeding month thereafter, that portion of
1059 the avails of the tax imposed in Section 27-65-22 that is derived
1060 from activities held on the Mississippi State Fairgrounds Complex
1061 shall be paid into a special fund that is created in the State
1062 Treasury and shall be expended upon legislative appropriation
1063 solely to defray the costs of repairs and renovation at the Trade
1064 Mart and Coliseum.

1065 (14) On or before August 15, 1998, and each succeeding month
1066 thereafter through July 15, 2005, that portion of the avails of



1067 the tax imposed in Section 27-65-23 that is derived from sales by
1068 cotton compresses or cotton warehouses and that would otherwise be
1069 paid into the General Fund shall be deposited in an amount not to
1070 exceed Two Million Dollars (\$2,000,000.00) into the special fund
1071 created under Section 69-37-39. On or before August 15, 2007, and
1072 each succeeding month thereafter through July 15, 2010, that
1073 portion of the avails of the tax imposed in Section 27-65-23 that
1074 is derived from sales by cotton compresses or cotton warehouses
1075 and that would otherwise be paid into the General Fund shall be
1076 deposited in an amount not to exceed Two Million Dollars
1077 (\$2,000,000.00) into the special fund created under Section
1078 69-37-39 until all debts or other obligations incurred by the
1079 Certified Cotton Growers Organization under the Mississippi Boll
1080 Weevil Management Act before January 1, 2007, are satisfied in
1081 full. On or before August 15, 2010, and each succeeding month
1082 thereafter through July 15, 2011, fifty percent (50%) of that
1083 portion of the avails of the tax imposed in Section 27-65-23 that
1084 is derived from sales by cotton compresses or cotton warehouses
1085 and that would otherwise be paid into the General Fund shall be
1086 deposited into the special fund created under Section 69-37-39
1087 until such time that the total amount deposited into the fund
1088 during a fiscal year equals One Million Dollars (\$1,000,000.00).
1089 On or before August 15, 2011, and each succeeding month
1090 thereafter, that portion of the avails of the tax imposed in
1091 Section 27-65-23 that is derived from sales by cotton compresses



1092 or cotton warehouses and that would otherwise be paid into the
1093 General Fund shall be deposited into the special fund created
1094 under Section 69-37-39 until such time that the total amount
1095 deposited into the fund during a fiscal year equals One Million
1096 Dollars (\$1,000,000.00).

1097 (15) Notwithstanding any other provision of this section to
1098 the contrary, on or before September 15, 2000, and each succeeding
1099 month thereafter, the sales tax revenue collected during the
1100 preceding month under the provisions of Section
1101 27-65-19(1)(d)(i)2, and 27-65-19(1)(d)(i)3 shall be deposited,
1102 without diversion, into the Telecommunications Ad Valorem Tax
1103 Reduction Fund established in Section 27-38-7.

1104 (16) (a) On or before August 15, 2000, and each succeeding
1105 month thereafter, the sales tax revenue collected during the
1106 preceding month under the provisions of this chapter on the gross
1107 proceeds of sales of a project as defined in Section 57-30-1 shall
1108 be deposited, after all diversions except the diversion provided
1109 for in subsection (1) of this section, into the Sales Tax
1110 Incentive Fund created in Section 57-30-3.

1111 (b) On or before August 15, 2007, and each succeeding
1112 month thereafter, eighty percent (80%) of the sales tax revenue
1113 collected during the preceding month under the provisions of this
1114 chapter from the operation of a tourism project under the
1115 provisions of Sections 57-26-1 through 57-26-5, shall be
1116 deposited, after the diversions required in subsections (7) and



1117 (8) of this section, into the Tourism Project Sales Tax Incentive
1118 Fund created in Section 57-26-3.

1119 (17) Notwithstanding any other provision of this section to
1120 the contrary, on or before April 15, 2002, and each succeeding
1121 month thereafter, the sales tax revenue collected during the
1122 preceding month under Section 27-65-23 on sales of parking
1123 services of parking garages and lots at airports shall be
1124 deposited, without diversion, into the special fund created under
1125 Section 27-5-101(d).

1126 (18) [Repealed]

1127 (19) (a) On or before August 15, 2005, and each succeeding
1128 month thereafter, the sales tax revenue collected during the
1129 preceding month under the provisions of this chapter on the gross
1130 proceeds of sales of a business enterprise located within a
1131 redevelopment project area under the provisions of Sections
1132 57-91-1 through 57-91-11, and the revenue collected on the gross
1133 proceeds of sales from sales made to a business enterprise located
1134 in a redevelopment project area under the provisions of Sections
1135 57-91-1 through 57-91-11 (provided that such sales made to a
1136 business enterprise are made on the premises of the business
1137 enterprise), shall, except as otherwise provided in this
1138 subsection (19), be deposited, after all diversions, into the
1139 Redevelopment Project Incentive Fund as created in Section
1140 57-91-9.



1141 (b) For a municipality participating in the Economic
1142 Redevelopment Act created in Sections 57-91-1 through 57-91-11,
1143 the diversion provided for in subsection (1) of this section
1144 attributable to the gross proceeds of sales of a business
1145 enterprise located within a redevelopment project area under the
1146 provisions of Sections 57-91-1 through 57-91-11, and attributable
1147 to the gross proceeds of sales from sales made to a business
1148 enterprise located in a redevelopment project area under the
1149 provisions of Sections 57-91-1 through 57-91-11 (provided that
1150 such sales made to a business enterprise are made on the premises
1151 of the business enterprise), shall be deposited into the
1152 Redevelopment Project Incentive Fund as created in Section
1153 57-91-9, as follows:

1154 (i) For the first six (6) years in which payments
1155 are made to a developer from the Redevelopment Project Incentive
1156 Fund, one hundred percent (100%) of the diversion shall be
1157 deposited into the fund;

1158 (ii) For the seventh year in which such payments
1159 are made to a developer from the Redevelopment Project Incentive
1160 Fund, eighty percent (80%) of the diversion shall be deposited
1161 into the fund;

1162 (iii) For the eighth year in which such payments
1163 are made to a developer from the Redevelopment Project Incentive
1164 Fund, seventy percent (70%) of the diversion shall be deposited
1165 into the fund;



1166 (iv) For the ninth year in which such payments are
1167 made to a developer from the Redevelopment Project Incentive Fund,
1168 sixty percent (60%) of the diversion shall be deposited into the
1169 fund; and

1170 (v) For the tenth year in which such payments are
1171 made to a developer from the Redevelopment Project Incentive Fund,
1172 fifty percent (50%) of the funds shall be deposited into the fund.

1173 (20) On or before January 15, 2007, and each succeeding
1174 month thereafter, eighty percent (80%) of the sales tax revenue
1175 collected during the preceding month under the provisions of this
1176 chapter from the operation of a tourism project under the
1177 provisions of Sections 57-28-1 through 57-28-5 shall be deposited,
1178 after the diversions required in subsections (7) and (8) of this
1179 section, into the Tourism Sales Tax Incentive Fund created in
1180 Section 57-28-3.

1181 (21) (a) On or before April 15, 2007, and each succeeding
1182 month thereafter through June 15, 2013, One Hundred Fifty Thousand
1183 Dollars (\$150,000.00) of the sales tax revenue collected during
1184 the preceding month under the provisions of this chapter shall be
1185 deposited into the MMEIA Tax Incentive Fund created in Section
1186 57-101-3.

1187 (b) On or before July 15, 2013, and each succeeding
1188 month thereafter, One Hundred Fifty Thousand Dollars (\$150,000.00)
1189 of the sales tax revenue collected during the preceding month
1190 under the provisions of this chapter shall be deposited into the



1191 Mississippi Development Authority Job Training Grant Fund created
1192 in Section 57-1-451.

1193 (22) Notwithstanding any other provision of this section to
1194 the contrary, on or before August 15, 2009, and each succeeding
1195 month thereafter, the sales tax revenue collected during the
1196 preceding month under the provisions of Section 27-65-201 shall be
1197 deposited, without diversion, into the Motor Vehicle Ad Valorem
1198 Tax Reduction Fund established in Section 27-51-105.

1199 (23) (a) On or before August 15, 2019, and each month
1200 thereafter through July 15, 2020, one percent (1%) of the total
1201 sales tax revenue collected during the preceding month from
1202 restaurants and hotels shall be allocated for distribution to the
1203 Mississippi Development Authority Tourism Advertising Fund
1204 established under Section 57-1-64, to be used exclusively for the
1205 purpose stated therein. On or before August 15, 2020, and each
1206 month thereafter through July 15, 2021, two percent (2%) of the
1207 total sales tax revenue collected during the preceding month from
1208 restaurants and hotels shall be allocated for distribution to the
1209 Mississippi Development Authority Tourism Advertising Fund
1210 established under Section 57-1-64, to be used exclusively for the
1211 purpose stated therein. On or before August 15, 2021, and each
1212 month thereafter, three percent (3%) of the total sales tax
1213 revenue collected during the preceding month from restaurants and
1214 hotels shall be allocated for distribution to the Mississippi
1215 Development Authority Tourism Advertising Fund established under



1216 Section 57-1-64, to be used exclusively for the purpose stated
1217 therein. The revenue diverted pursuant to this subsection shall
1218 not be available for expenditure until February 1, 2020.

1219 (b) The Joint Legislative Committee on Performance
1220 Evaluation and Expenditure Review (PEER) must provide an annual
1221 report to the Legislature indicating the amount of funds deposited
1222 into the Mississippi Development Authority Tourism Advertising
1223 Fund established under Section 57-1-64, and a detailed record of
1224 how the funds are spent.

1225 (24) The remainder of the amounts collected under the
1226 provisions of this chapter shall be paid into the State Treasury
1227 to the credit of the General Fund.

1228 (25) (a) It shall be the duty of the municipal officials of
1229 any municipality that expands its limits, or of any community that
1230 incorporates as a municipality, to notify the commissioner of that
1231 action thirty (30) days before the effective date. Failure to so
1232 notify the commissioner shall cause the municipality to forfeit
1233 the revenue that it would have been entitled to receive during
1234 this period of time when the commissioner had no knowledge of the
1235 action.

1236 (b) (i) Except as otherwise provided in subparagraph
1237 (ii) of this paragraph, if any funds have been erroneously
1238 disbursed to any municipality or any overpayment of tax is
1239 recovered by the taxpayer, the commissioner may make correction
1240 and adjust the error or overpayment with the municipality by



1241 withholding the necessary funds from any later payment to be made
1242 to the municipality.

1243 (ii) Subject to the provisions of Sections
1244 27-65-51 and 27-65-53, if any funds have been erroneously
1245 disbursed to a municipality under subsection (1) of this section
1246 for a period of three (3) years or more, the maximum amount that
1247 may be recovered or withheld from the municipality is the total
1248 amount of funds erroneously disbursed for a period of three (3)
1249 years beginning with the date of the first erroneous disbursement.
1250 However, if during such period, a municipality provides written
1251 notice to the Department of Revenue indicating the erroneous
1252 disbursement of funds, then the maximum amount that may be
1253 recovered or withheld from the municipality is the total amount of
1254 funds erroneously disbursed for a period of one (1) year beginning
1255 with the date of the first erroneous disbursement.

1256 **SECTION 5.** Section 45-1-43, Mississippi Code of 1972, is
1257 amended as follows:

1258 45-1-43. * * * In addition to the requirements and penalties
1259 provided under Sections 1 and 2 of this act for county sheriffs'
1260 departments and municipal police departments concerning police
1261 pursuit policies, each state, county and local law enforcement
1262 agency that conducts emergency response and vehicular pursuits
1263 shall adopt written policies and training procedures that set
1264 forth the manner in which these operations shall be conducted.
1265 Each law enforcement agency may create their own such policies or



1266 adopt an existing model. All pursuit policies created or adopted
1267 by any law enforcement agency must address situations in which
1268 police pursuits cross over into other jurisdictions. Law
1269 enforcement agencies which do not comply with the requirements of
1270 this provision are subject to the withholding of any state funding
1271 or state administered federal funding.

1272 **SECTION 6.** Section 65-33-45, Mississippi Code of 1972, is
1273 amended as follows:

1274 65-33-45. Except as otherwise provided under Section 2 of
1275 this act, where any county issues or has heretofore issued its
1276 bonds under this chapter or any previous statutes of a similar
1277 character for protection of any highway, there shall be paid into
1278 the treasury of such county fifty percent (50%) of any license
1279 taxes which would otherwise be paid into the State Highway Fund
1280 collected by the state in such county on motor vehicles or drivers
1281 thereof, and fifty percent (50%) of any excise taxes levied and
1282 collected in such county by the state on gasoline which would
1283 otherwise be paid into the State Treasury to the credit of the
1284 State Highway Fund, to meet the interest and annual sinking fund
1285 on such bonds. Such funds shall be applied toward the liquidation
1286 of the interest and sinking fund accruing annually on such bonds,
1287 the other fifty percent (50%) to go into the State Treasury to the
1288 credit of the State Highway Commission, and, if such taxes in any
1289 year should be insufficient to cover such interest and sinking
1290 fund, the deficiency therein shall be supplied out of any other



1291 such funds collected by the state in such county and allotted by
1292 law to such county for road purposes. Nothing herein shall be
1293 construed as a guarantee on the part of the state to pay the
1294 interest or principal on any bonds issued hereunder.

1295 This section shall not apply to the tax collected from
1296 registration fees and the sale of automobile tags.

1297 Of the surplus of such funds so paid into the treasuries of
1298 Harrison and Jackson Counties, the portions thereof hereinafter
1299 designated, to the extent necessary under the limitations
1300 hereinafter stated, shall be paid by Harrison and Jackson Counties
1301 to the State Highway Commission and shall be applied by said
1302 commission on the annual payments of principal of and interest on
1303 bonds to be issued by the State Bond Commission in an amount not
1304 to exceed Seven Million Dollars (\$7,000,000.00), for the
1305 construction, by the State Highway Commission, of a four-lane
1306 highway bridge across the Bay of Biloxi, to form a part of United
1307 States Highway No. 90, to the extent that two-thirds (2/3) of the
1308 total cost of principal and interest on such bonds shall be paid
1309 out of such surplus funds of Harrison County, and one-third (1/3)
1310 out of such surplus funds of Jackson County.

1311 For the purpose of this section, such "surplus funds of
1312 Harrison County" shall be construed to be the amount paid to
1313 Harrison County under this section not pledged to the payment of
1314 principal and interest of bonds issued under this chapter, or any
1315 previous statutes of a similar character for the protection of any



1316 highway, and presently outstanding. "Surplus funds of Jackson
1317 County" shall be construed to be the amount paid to Jackson County
1318 under this section not pledged to the payment of principal and
1319 interest of bonds issued under this chapter, or any previous
1320 statutes of a similar character for the protection of any highway,
1321 and presently outstanding, and remaining after payment of
1322 principal and interest on bonds now issued or authorized by an
1323 election by Jackson County in connection with its Bayou Casotte
1324 development project under the authority of Senate Bill No. 1265,
1325 Extraordinary Session of 1954, as amended by Senate Bill No. 1624
1326 enacted at the Regular 1958 Session of the Mississippi
1327 Legislature.

1328 Annually, to the extent necessary to meet the annual
1329 requirements for the payment of principal of and interest on said
1330 bonds, Harrison County shall pay to the State Highway Commission
1331 not exceeding two-thirds (2/3) of its aforesaid annual surplus, as
1332 hereinabove defined; and, to the extent necessary and available,
1333 Jackson County shall annually pay to the State Highway Commission
1334 from such surplus funds an amount not exceeding one-third (1/3) of
1335 the annual requirements for bonds issued by the State Bond
1336 Commission, and such amounts as may be necessary to satisfy any
1337 deficiency in preceding annual payments required to be made under
1338 the provisions hereof.

1339 Surplus funds remaining to both Harrison and Jackson
1340 Counties, after making the payments above directed, may be



1341 pledged, used, and expended, in whole or part, for the payment of
1342 the principal of and interest on bonds issued and to be issued
1343 under the authority of Sections 59-9-1 through 59-9-83; however,
1344 unless and until so pledged all or any part of such surplus now or
1345 hereafter accumulated may be transferred by the board of
1346 supervisors to a fund designated the county port fund and shall be
1347 subject to expenditure by the county port authority or county
1348 development commission for the purposes and objects authorized by
1349 said sections. All expenditures made by the county port authority
1350 or county development commission shall be audited by the county
1351 auditor, who shall annually report such expenditures to the board
1352 of supervisors.

1353 **SECTION 7.** Section 99-3-13, Mississippi Code of 1972, is
1354 amended as follows:

1355 99-3-13. If a person * * * commits a carjacking, murder,
1356 aggravated assault or robbery offense and * * * is pursued by a
1357 sheriff or constable, and escapes from the county of the officer,
1358 the officer may pursue and apprehend him in any county only as
1359 authorized by Section 1 of this act and take him to the county in
1360 which the offense was committed; and in all cases an officer or
1361 other person having the lawful custody of a prisoner, passing
1362 through any county on his route, may lodge the prisoner in any
1363 jail for safekeeping, as circumstances require. In like manner if
1364 a person commits an offense within the corporate limits of an
1365 incorporated municipality and * * * is pursued by a marshal or any



1366 other municipal peace or police officer and shall escape from the
1367 municipality, such municipal peace or police officer may pursue
1368 and apprehend such offender to places without the corporate limits
1369 of the municipality and to any place within the State of
1370 Mississippi to which such person may flee and may return such
1371 person to the municipality in which such offense was committed.

1372 **SECTION 8.** This act shall take effect and be in force from
1373 and after July 1, 2024.

