

By: Senator(s) Whaley, Younger, Hopson,
Blount

To: Agriculture

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2631

1 AN ACT TO AMEND THE DEPARTMENT OF AGRICULTURE'S ABILITY TO
2 EXPEND FUNDS PROVIDED FOR THE MISSISSIPPI AGRICULTURE AND FORESTRY
3 MUSEUM; TO AMEND SECTIONS 69-1-48, 69-5-3, 69-5-7, 69-5-8,
4 69-5-11, 69-5-13, 69-5-27, 69-5-31, 39-17-5, 39-23-3, 39-23-5,
5 45-1-19, 25-3-25, 29-5-81, 27-19-56.489, 29-5-2, 27-104-7 AND
6 27-65-75, MISSISSIPPI CODE OF 1972, TO CLARIFY THE PERMANENT
7 LOCATION OF THE MISSISSIPPI STATE FAIRGROUND; AND FOR RELATED
8 PURPOSES.

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

10 **SECTION 1.** Section 69-1-48, Mississippi Code of 1972, is
11 amended as follows:

12 69-1-48. (1) For purposes of this section, the following
13 words shall have the meanings ascribed herein:

14 (a) "Department" means the Mississippi Department of
15 Agriculture and Commerce.

16 (b) "Museum" means the Mississippi Agriculture and
17 Forestry Museum.

18 (2) The department may accept, budget, receive and expend
19 funds from any source for improvements to * * * the Mississippi
20 State Fairgrounds located at 1207 Mississippi Street, Jackson,
21 Mississippi 39202, or the Mississippi Agriculture and Forestry



22 Museum located at 1150 Lakeland Drive, Jackson, Mississippi 39216,
23 and for marketing and promotion programs upon appropriation by the
24 Legislature. Escalated funds are to be used for expenses for and
25 related to the Dixie National Rodeo and/or the Mississippi State Fair.
26 If the Commissioner of Agriculture and Commerce finds that funds should
27 be escalated, he or she shall report the budget with the escalated funds
28 to the Chairs of the House and Senate Agriculture Committees

29 (3) (a) The department may allow a federal, state * * * or
30 local governmental entity, or a public, private, commercial or
31 charitable entity to use, publish or advertise the entity's name
32 on department property and in its publications. Furthermore, the
33 commissioner may lease to any public, private, commercial or
34 charitable entity for a term not to exceed twenty (20) years
35 naming rights for museum buildings or property, including, but not
36 limited to, new construction, improvements to existing buildings,
37 grounds and/or objects located on museum property in return for
38 consideration benefitting the department. The lessee shall pay
39 the cost of erecting, maintaining and removing signage related to
40 the property.

41 (b) Any funds received from the advertising or lease of
42 naming rights shall be retained by the department and expended for
43 improvements to * * * the Mississippi State Fairgrounds located at
44 1207 Mississippi Street, Jackson, Mississippi 39202, or the
45 Mississippi Agriculture and Forestry Museum located at 1150



46 Lakeland Drive, Jackson, Mississippi 39216, and marketing and
47 promotion programs.

48 (c) The department may accept, budget, receive and expend
49 these funds in accordance with rules and regulations of the
50 Department of Finance and Administration in the manner consistent
51 with the escalation of federal funds. Escalated funds are to be
52 used for expenses for and related to the Dixie National Rodeo and/or the
53 Mississippi State Fair. If the Commissioner of Agriculture and Commerce
54 finds that funds should be escalated, he or she shall report the budget
55 with the escalated funds to the Chairs of the House and Senate
56 Agriculture Committees.

57 (4) (a) There is established in the State Treasury a
58 special fund for the department for the monies collected under
59 this section.

60 (b) Unexpended monies remaining in the fund at the end
61 of a fiscal year shall not lapse into the State General Fund, and
62 any interest earned or investment earnings on amounts in the fund
63 shall be deposited into the fund.

64 (5) (a) The department shall make reasonable attempts to
65 notify the donor of any donated property or artifacts determined
66 to be obsolete to allow such donor to retake possession of such
67 item. If efforts to notify the donor prove unsuccessful, then the
68 department may dispose of, auction or sell any property or
69 artifact in the possession of the museum if the department



70 determines that it is obsolete, no longer of value or use to the
71 museum or unclaimed by the donor.

72 (b) All funds received under this section on behalf of
73 the museum, shall be transferred into the * * * enterprise fund
74 related to the museum. The enterprise funds shall be maintained
75 in accordance with generally accepted accounting principles and
76 regulations prescribed by the Department of Finance and
77 Administration.

78 (c) The department may expend these funds for
79 improvements to the museum and for marketing and promotion
80 programs for the museum in a manner consistent with the museum's
81 historical purpose.

82 **SECTION 2.** Section 69-5-3, Mississippi Code of 1972, is
83 amended as follows:

84 69-5-3. (1) The Department of Agriculture and Commerce
85 shall set up rules and regulations consistent with the law
86 governing the distribution of state monies for premiums or awards.
87 It will be the duty of the department, at least twice each year,
88 to approve premium lists or awards, and give out rules governing
89 participants in state premium money in Mississippi. The
90 department may invite the presidents of the various district
91 livestock shows before the department when determining policies
92 affecting district livestock shows.



93 (2) The Department of Agriculture and Commerce is hereby
94 authorized to accept money or funds donated to the department,
95 including funds to be awarded as prizes in livestock competition.

96 (3) The Department of Agriculture and Commerce shall have
97 charge of the State Fairgrounds located * * * at or around 1207
98 Mississippi Street, Jackson, Mississippi 39202, including all
99 buildings and improvements thereon, and shall have full power and
100 authority in perfecting plans and causing to be held thereon the
101 Mississippi State Fair and other such events that may be
102 authorized by the department.

103 (4) The Department of Agriculture and Commerce is hereby
104 authorized to employ an attorney as prescribed in Section 69-1-14.

105 (5) The Department of Agriculture and Commerce may take any
106 action authorized in Section 1 of Chapter 306, Laws of 2000.

107 (6) The Department of Agriculture and Commerce may allow a
108 commercial, charitable or governmental entity to use, publish and
109 advertise such entity's name in connection with any of the
110 buildings, improvements, grounds or objects located on the State
111 Fairgrounds * * * at or around 1207 Mississippi Street, Jackson,
112 Mississippi 39202, except for the Kirk Fordice Equine Center, or
113 in connection with any of the events conducted on the State
114 Fairgrounds in return for a monetary consideration paid to the
115 department. Furthermore, the department may lease to any public,
116 private, commercial or charitable entity for a term not to exceed
117 twenty (20) years naming rights to buildings, except for the Kirk



118 Fordice Equine Center, or property, including, but not limited to,
119 new construction, improvements to existing buildings, grounds
120 and/or objects located on the State Fairgrounds located at or
121 around 1207 Mississippi Street, Jackson, Mississippi 39202, in
122 return for consideration benefitting the commission. The lessee
123 shall pay the cost of erecting, maintaining and removing signage
124 related to the property. Those funds received from an entity for
125 allowing its name to be used, published or advertised in
126 connection with the buildings, improvements, objects or events
127 shall be retained by the department to be used for capital
128 improvements to the fairgrounds or in its annual operating budget.
129 The department shall not enter into any such agreement with any
130 vendor whose products are illegal for participation in or use by
131 persons eighteen (18) years of age and under.

132 (7) The Commissioner of Agriculture and Commerce is
133 authorized to form and establish a private foundation or nonprofit
134 corporation to receive and disburse the funds generated by the
135 sale of naming rights described in subsection (6) of this section
136 and for any other donations made to the department. The funds
137 shall be disbursed in accordance with the guidelines described in
138 this section, and the foundation or nonprofit corporation shall be
139 subject to the reporting requirements described in subsection (10)
140 of this section. All funds shall remain with the foundation until
141 disbursement and shall not be transferred to the State General
142 Fund. No public funds shall be deposited into the account of the



143 private foundation or nonprofit corporation established by the
144 department for the benefit of the State Fairgrounds, nor shall the
145 Legislature appropriate any State General Fund or Special Fund
146 monies to the foundation or nonprofit corporation for such
147 purposes. All monies received by the foundation shall be
148 maintained separately from funds allocated to the department for
149 operating and administrative costs associated with the State
150 Fairgrounds located at or around 1207 Mississippi Street, Jackson,
151 Mississippi 39202. In addition to the reporting of information to
152 be included in the annual legislative report of the department,
153 the private foundation or nonprofit corporation shall be subject
154 to annual financial audits by the State Auditor and by auditors of
155 donors in the same manner as required for state agencies.

156 (8) The Department of Agriculture and Commerce shall have
157 the authority to enter into a lease or right-of-way with a third
158 party covering any land or buildings on the State Fairgrounds
159 located at or around 1207 Mississippi Street, Jackson, Mississippi
160 39202, and any funds generated from such lease or right-of-way
161 shall remain in a special fund managed by the department for the
162 benefit of the State Fairgrounds. All monies in the special fund
163 may be used for capital improvements to the State Fairgrounds
164 located at or around 1207 Mississippi Street, Jackson, Mississippi
165 39202, or in the department's annual operating budget for
166 operating and administrative costs associated with the State
167 Fairgrounds. Any unexpended funds remaining in the special fund



168 shall not lapse into the State General Fund, and any interest
169 earned or investment earnings on amounts in the fund shall be
170 deposited in the fund.

171 (9) The Department of Agriculture and Commerce is hereby
172 authorized, with the advice of the Mississippi Fair Advisory
173 Council, to adopt such rules and regulations as may be necessary
174 or desirable to carry out, execute or implement the provisions of
175 this article.

176 (10) The Department of Agriculture and Commerce shall report
177 by January 1 of each year a detailed financial statement of all
178 monies received and expended under subsection (6) and subsection
179 (7) of this section to the Lieutenant Governor, the Speaker of the
180 House of Representatives and the Chairman of the Senate
181 Agriculture Committee and the Chairman of the House of
182 Representatives Agriculture Committee.

183 **SECTION 3.** Section 69-5-7, Mississippi Code of 1972, is
184 amended as follows:

185 69-5-7. Headquarters of the Mississippi State Fair
186 operations shall be in connection with the office of the
187 Department of Agriculture and Commerce. The Mississippi State
188 Fair shall occur on the Mississippi State Fairgrounds located at
189 or around 1207 Mississippi Street, Jackson, Mississippi 39202.

190 **SECTION 4.** Section 69-5-8, Mississippi Code of 1972, is
191 amended as follows:



192 69-5-8. The building under the jurisdiction of the
193 Department of Agriculture and Commerce, * * * which is
194 located * * * at or around the Mississippi State Fairgrounds, 1207
195 Mississippi Street, Jackson, Mississippi 39202, and used primarily
196 as an arena for rodeo and livestock expositions and related
197 events, shall be named the Kirk Fordice Equine Center. The
198 Department of Agriculture and Commerce shall prepare or have
199 prepared a distinctive plaque, to be placed in a prominent place
200 within the Kirk Fordice Equine Center, that states the background,
201 accomplishments and service to the state of Governor Kirk Fordice.

202 **SECTION 5.** Section 69-5-11, Mississippi Code of 1972, is
203 amended as follows:

204 69-5-11. (1) The Department of Agriculture and Commerce
205 shall charge for admission to the State Fair, which shall be
206 hosted on the Mississippi State Fairgrounds located at or around
207 1207 Mississippi Street, Jackson, Mississippi 39202. The proceeds
208 thereof shall be used for the repayment of revenue bonds issued
209 for the purpose of constructing, equipping and furnishing new
210 buildings and making improvements on the State Fairgrounds.

211 (2) Funds collected in excess of those required to retire
212 any outstanding bond indebtedness may be used as operating revenue
213 for the Department of Agriculture and Commerce for operating and
214 administrative costs associated with the State Fairgrounds, and
215 such excess funds received by the department shall be deposited in
216 a special fund account managed by the department for the benefit



217 of the State Fairgrounds located at or around 1207 Mississippi
218 Street, Jackson, Mississippi 39202.

219 (3) The State Treasurer is hereby directed to invest such
220 excess funds to the credit of the special account managed by the
221 department for the benefit of the State Fairgrounds located at or
222 around 1207 Mississippi Street, Jackson, Mississippi 39202.

223 **SECTION 6.** Section 69-5-13, Mississippi Code of 1972, is
224 amended as follows:

225 69-5-13. The Department of Agriculture and Commerce is
226 hereby authorized and empowered, in its discretion, to declare by
227 resolution the number and type buildings which need to be
228 constructed and the type of improvements that need to be made on
229 the State Fairgrounds located at or around 1207 Mississippi
230 Street, Jackson, Mississippi 39202, and file a certified copy of
231 said resolution with the State Building Commission. If the State
232 Building Commission believes such construction and improvements to
233 be in the best public interest, and that receipts from admission
234 to the State Fair reasonably shall be expected to produce
235 sufficient revenues over a period not to exceed twenty (20) years
236 to retire bonds issued to pay the cost of such improvements as
237 well as the interest thereon, it may, in its discretion, approve
238 the request of the Department of Agriculture and Commerce.

239 **SECTION 7.** Section 69-5-27, Mississippi Code of 1972, is
240 amended as follows:



241 69-5-27. The Department of Agriculture and Commerce shall
242 have the power and authority, in its discretion, to borrow money
243 from any bank or banks in an amount not in excess of Two Hundred
244 Thousand Dollars (\$200,000.00), to be used for the repair,
245 renovation or maintenance of buildings located at the Mississippi
246 State Fairgrounds located at or around 1207 Mississippi Street,
247 Jackson, Mississippi 39202. The Department of Agriculture and
248 Commerce may use any funds accruing to it to service and retire
249 said indebtedness. Such loan shall not exceed a term of ten (10)
250 years and shall bear interest at a rate not in excess of that
251 provided for in Section 75-17-101.

252 Any loan secured under the provisions of this section shall
253 be approved by the State Bond Commission.

254 **SECTION 8.** Section 69-5-31, Mississippi Code of 1972, is
255 amended as follows:

256 69-5-31. (1) The Department of Agriculture and Commerce is
257 authorized to hire and designate area law enforcement officers on
258 a contractual basis to provide security and to enforce all laws of
259 the State of Mississippi on the Mississippi State Fairgrounds
260 Complex located at or around 1207 Mississippi Street, Jackson,
261 Mississippi 39202. All officers must have attended and
262 satisfactorily completed the training course required for law
263 enforcement officers at the Law Enforcement Officer's Training
264 Academy or an equivalent facility. All officers must be current
265 with this certification. A complete record of all law enforcement



266 training of each employee will be maintained in each employee's
267 record of employment. Furthermore, the Department of Agriculture
268 and Commerce may enter into a contract with any certified law
269 enforcement officer to provide security to the Department of
270 Agriculture and Commerce with jurisdiction to enforce all laws of
271 the State of Mississippi on the property known as the "Mississippi
272 State Fairgrounds Complex" located at or around 1207 Mississippi
273 Street, Jackson, Mississippi 39202, and any and all of its
274 outlying buildings and property.

275 (2) (a) All officers while in performance of their duty on
276 the premises or at any of the facilities at the Mississippi State
277 Fairgrounds Complex located at or around 1207 Mississippi Street,
278 Jackson, Mississippi 39202, under the direction or control of the
279 Department of Agriculture and Commerce and public property
280 immediately adjacent to such facilities shall:

281 (i) Be required to dress in uniforms prescribed by
282 the respective law enforcement agency by which he or she is
283 employed; and

284 (ii) Be authorized to carry weapons.

285 (b) Employees designated as officers shall be duly
286 sworn and vested with authority to bear arms and make arrests, and
287 shall exercise primarily the responsibilities of the prevention
288 and detection of crime, the apprehension of criminals, and the
289 enforcement of the ordinances and policies of the Department of
290 Agriculture and Commerce, a political subdivision of the State of



291 Mississippi. Employees designated as such officers shall be
292 considered law enforcement officers within the meaning of Section
293 45-6-3.

294 (3) The identities and personal information of the officers
295 under the authority of this section are confidential and shall not
296 be publicly disclosed by the department. The Department of
297 Agriculture and Commerce shall redact the identities and personal
298 information of officers contracted to serve on the Mississippi
299 State Fairground Complex located at or around 1207 Mississippi
300 Street, Jackson, Mississippi 39202, from all contracts disclosed
301 as public records in compliance with the Mississippi Public
302 Records Act, prescribed under Section 25-61-1 et seq.; and such
303 law enforcement contracts shall not be posted on the Department of
304 Finance and Administration's searchable website, as required by
305 the Mississippi Accountability and Transparency Act, prescribed
306 under Section 27-104-151 et seq.

307 **SECTION 9.** Section 39-17-5, Mississippi Code of 1972, is
308 amended as follows:

309 39-17-5. The Mississippi Sports Hall of Fame and Dizzy Dean
310 Museum shall be funded, in part, by the sale of exclusive rights
311 to market soft drinks at the State Fairgrounds located at or
312 around 1207 Mississippi Street, Jackson, Mississippi 39202, the
313 Jim Buck Ross Mississippi Agriculture and Forestry Museum and the
314 Mississippi Sports Hall of Fame and Dizzy Dean Museum; however,
315 the sale of such rights for the State Fairgrounds shall include



316 the Mississippi State Fair and the Dixie National Livestock Show
317 and Rodeo and no other event or activity on the State Fairgrounds.
318 The Mississippi Fair Commission and the Mississippi Department of
319 Agriculture and Commerce shall have the authority to enter
320 contracts for the sale of the aforementioned exclusive rights for
321 a term not exceeding twelve (12) years per contract. If bids for
322 the purchase of such rights are in an amount that is less than the
323 amount needed to construct the Mississippi Sports Hall of Fame and
324 Dizzy Dean Museum, then the Mississippi Fair Commission and the
325 Mississippi Department of Agriculture and Commerce may reject all
326 bids and shall not be obligated to enter into such contracts.
327 Funds so generated shall be deposited in a special,
328 interest-bearing account, in the State Treasury to be administered
329 by the Department of Finance and Administration. The account
330 shall be known as the "Mississippi Sports Hall of Fame and Dizzy
331 Dean Museum Account" and all interest accrued thereon shall be
332 credited to the account. Any funds in the account shall not lapse
333 into the General Fund at the end of the fiscal year but shall
334 remain in the account. Any balance remaining at the end of the
335 project shall be transferred to the operating account of the
336 Mississippi Sports Hall of Fame and Dizzy Dean Museum.

337 **SECTION 10.** Section 39-23-3, Mississippi Code of 1972, is
338 amended as follows:

339 39-23-3. The Mississippi Children's Museum may be located:

340 (a) At the old National Guard Armory located on the



341 Mississippi State Fairgrounds * * * which is located at or around
342 1207 Mississippi Street, Jackson, Mississippi 39202, after the
343 repair, renovation, furnishing and equipping of such facility by
344 the Department of Finance and Administration as provided for in
345 Sections 16 through 33 of Chapter 535, Laws of 1997, as amended;

346 (b) In such structure and at such location as shall be
347 submitted by the Board of Directors of the Mississippi Children's
348 Museum, a Mississippi nonprofit corporation, to and approved as an
349 appropriate structure and location by the Department of Finance
350 and Administration, after the repair, renovation, furnishing and
351 equipping of such facility by the Department of Finance and
352 Administration as provided in Sections 16 through 33 of Chapter
353 535, Laws of 1997, as amended; or

354 (c) In the building, formerly known as the Mississippi
355 Museum of Natural Science, on land located adjacent to the State
356 Fairgrounds in the City of Jackson, County of Hinds, Mississippi,
357 described more specifically as follows:

358 Starting at the point of intersection of the
359 North line of Pearl Street and the West line of
360 Jefferson Street, run Northerly along the West
361 line of Jefferson Street a distance of 240 feet
362 to the point of beginning, an iron pin.

363 Continue Northerly along the West line of
364 Jefferson Street for a distance of 257.9 feet to
365 an iron pin; turn left through an angle of 89 degrees -



366 57 minutes - 14 seconds and run Westerly for a
367 distance of 278.9 feet to an iron pin on the east
368 right-of-way line of the G.M. & O. Railroad; turn
369 left through an angle of 79 degrees - 29 minutes -
370 30 seconds and run Southerly along the East right-of-way
371 of the G.M. & O. Railroad (Said line being a curve
372 to the left with a radius of 2814.93 feet, chord
373 definition) for a distance of 260.4 feet to an iron
374 pipe; turn left through an angle of 95 degrees - 12
375 minutes - 26 seconds and run Easterly and parallel
376 with the North line of this tract for a distance of
377 314.7 feet to the point of beginning.

378 (d) On certain real property owned by the State of
379 Mississippi and held by the Mississippi Department of Agriculture
380 and Commerce, more particularly described as follows:

381 39 acres lying in the northeast corner of the
382 intersection of Mississippi 25 and Interstate 55.

383 (e) At any location in Hinds County as shall be
384 submitted by the Board of Directors of the Mississippi Children's
385 Museum, a Mississippi nonprofit corporation, to the Department of
386 Finance and Administration and approved as an appropriate location
387 by the Department of Finance and Administration.

388 **SECTION 11.** Section 39-23-5, Mississippi Code of 1972, is
389 amended as follows:



390 39-23-5. (1) The Department of Finance and Administration
391 shall proceed with the repair, renovation, furnishing and
392 equipping of the old National Guard Armory on the Mississippi
393 State Fairgrounds, which is located at or around 1207 Mississippi
394 Street, Jackson, Mississippi 39202, or another structure if
395 approved by the Department of Finance and Administration as
396 provided in Section 17 of Chapter 589, Laws of 1999, for its use
397 as a children's museum as soon as practicable.

398 (2) The Department of Finance and Administration shall
399 proceed with the repair, renovation, furnishing and equipping of
400 the facility at the location described in Section 39-23-3(c) as
401 soon as practicable.

402 (3) The Department of Finance and Administration shall
403 proceed with the construction, furnishing and equipping of a
404 facility at the location described in Section 39-23-3(d), if the
405 location at such site is approved by the Board of Directors of the
406 Mississippi Children's Museum and the Department of Finance and
407 Administration, as soon as practicable.

408 (4) The Department of Finance and Administration shall
409 proceed with the construction, furnishing and equipping of a
410 facility at a location selected as provided in Section 39-23-3(e),
411 if the location is approved by the Board of Directors of the
412 Mississippi Children's Museum and the Department of Finance and
413 Administration, as soon as practicable.



414 **SECTION 12.** Section 45-1-19, Mississippi Code of 1972, is
415 amended as follows:

416 45-1-19. (1) The Department of Public Safety, through the
417 Office of Capitol Police, shall have jurisdiction relative to the
418 enforcement of all laws of the State of Mississippi on the
419 properties, from curb to curb, including adjoining streets,
420 sidewalks and leased parking lots within the Capitol Complex, set
421 forth in Section 29-5-2, the Governor's mansion, the Supreme Court
422 Building, the Mississippi Department of Transportation Building
423 and the Public Employees' Retirement System Building, and any
424 property purchased, constructed or otherwise acquired by the State
425 of Mississippi for conducting state business and not specifically
426 under the supervision and care by any other state entity, but
427 which is reasonably assumed the Department of Public Safety would
428 be responsible for such. The Department of Public Safety shall,
429 through any person or persons appointed by the commissioner, make
430 arrests for any violation of any law of the State of Mississippi
431 on the grounds of or within those properties. The Department of
432 Public Safety shall, in addition, enforce the provisions of this
433 section and Sections 29-5-57 through 29-5-67, 29-5-73 through
434 29-5-75, and 29-5-81 through 29-5-95, and prescribe such rules and
435 regulations as are necessary therefor. The powers and duties
436 related to the administration of Sections 29-5-57 through 29-5-67,
437 29-5-73 through 29-5-75, and 29-5-81 through 29-5-95 shall remain
438 with the Department of Finance and Administration.



439 (2) Subject to the approval of the Board of Trustees of
440 State Institutions of Higher Learning, the Board of Trustees and
441 the Department of Public Safety shall be authorized to enter into
442 a contract for the Department of Public Safety to supply the
443 security personnel with jurisdiction to enforce all laws of the
444 State of Mississippi on the property of the Board of Trustees
445 located at the corner of Ridgewood Road and Lakeland Drive in the
446 City of Jackson.

447 (3) The Department of Public Safety and the Department of
448 Agriculture are authorized to enter into a contract for the
449 Department of Public Safety to have jurisdiction and enforce all
450 laws of the State of Mississippi on the property of the Department
451 of Agriculture located at 121 North Jefferson Street and the new
452 Farmers Market Building located at the corner of High and
453 Jefferson Streets in the City of Jackson, Hinds County,
454 Mississippi. It is the intent of the Legislature that the
455 Department of Public Safety will not post any security personnel
456 at such buildings, but will provide regular vehicle patrols and
457 responses to security system alarms.

458 (4) The Department of Public Safety and the Department of
459 Agriculture are authorized to enter into a contract for the
460 Department of Public Safety to have jurisdiction and enforce all
461 laws of the State of Mississippi on the property of the Department
462 of Agriculture known as the "Mississippi State Fairgrounds
463 Complex" and any and all of its outlying buildings and property



464 located at or around 1207 Mississippi Street, Jackson, Mississippi
465 39202. The Department of Public Safety and the Department of
466 Agriculture are authorized to enter into a contract for the
467 Department of Public Safety to supply the security personnel to
468 the Department of Agriculture with jurisdiction to enforce all
469 laws of the State of Mississippi on this property and any and all
470 buildings on this property. The Department of Public Safety is
471 authorized to charge the Department of Agriculture a fee for
472 security services provided for special events at the Mississippi
473 State Fairgrounds Complex located at or around 1207 Mississippi
474 Street, Jackson, Mississippi 39202. The fee charged will be
475 commensurate with the cost associated with the Department of
476 Public Safety providing those services.

477 (5) The Department of Public Safety and the Department of
478 Revenue are authorized to enter into a contract for the Department
479 of Public Safety to supply the security personnel with
480 jurisdiction to enforce all laws of the State of Mississippi at
481 the Alcoholic Beverage Control facility and the Department of
482 Revenue main office.

483 (6) (a) The Department of Public Safety shall have primary
484 jurisdiction relative to any other state or municipal law
485 enforcement agency to enforce all laws of the State of Mississippi
486 within the boundaries of the Capitol Complex Improvement District
487 created in Section 29-5-203; such enforcement shall be its primary
488 function. The Department of Public Safety may, through any person



489 or persons appointed by the Department of Public Safety, make
490 arrests for any violation of any law of the State of Mississippi
491 and violations of the City of Jackson's traffic ordinances or
492 ordinances related to the disturbance of the public peace which
493 occurs within the boundaries of the district and within the
494 boundaries of the City of Jackson. The Department of Public
495 Safety may choose to present cases to either the District Attorney
496 or the prosecuting attorneys designated by the Attorney General
497 for prosecution of any violation of law that accrues or occurs, in
498 whole or in part, within the boundaries established by Section
499 29-5-203. The jurisdiction of the Department of Public Safety
500 granted under this subsection (6) shall be concurrent with the
501 jurisdiction of the City of Jackson, Mississippi, and that of
502 Hinds County, Mississippi within the boundaries of the Capitol
503 Complex Improvement District created in Section 29-5-203. At any
504 time and/or during any event necessitating the coordination of
505 and/or utilization at multiple jurisdictions, as determined by the
506 Chief of Capitol Police or the Commissioner of the Department of
507 Public Safety shall be the lead agency when the event occurs on
508 property as defined herein that is owned or leased by the state as
509 provided in subsection (1) of this section. The jurisdiction and
510 authority of the Department of Public Safety under this subsection
511 (6) shall be in addition to any other jurisdiction and authority
512 provided to the department under this section or any other law.



513 (b) The Department of Public Safety shall have
514 jurisdiction relative to the enforcement of all laws of the State
515 of Mississippi within the boundaries of the City of Jackson,
516 Mississippi. The Department of Public Safety may, through any
517 person or persons appointed by the Department of Public Safety,
518 make arrests for any violation of any law of the State of
519 Mississippi which occurs within the boundaries of the City of
520 Jackson. The jurisdiction of the Department of Public Safety
521 granted under this paragraph (b) shall not be primary and shall be
522 concurrent with the jurisdiction of the City of Jackson,
523 Mississippi, and that of Hinds County, Mississippi.

524 (c) Written approval from the Chief of the Capitol
525 Police or the Commissioner of the Department of Public Safety
526 shall be required before any event occurs which will take place on
527 any street or sidewalk immediately adjacent to any building or
528 property owned or occupied by any official, agency, board,
529 commission, office or other entity of the State of Mississippi, or
530 which can reasonably be expected to block, impede or otherwise
531 hinder ingress thereto and/or egress therefrom. The Department of
532 Public Safety shall promulgate rules and regulations to effectuate
533 the provisions of this paragraph (c).

534 (d) The Chief of the Capitol Police and/or the
535 Commissioner of the Department of Public Safety, the Chief of the
536 Jackson Police Department, and the Sheriff of Hinds County shall
537 hold a regular meeting within the boundaries of the Capitol



538 Complex Improvement District to address the concerns of the
539 public. Each meeting shall be called by the Chief of the Capitol
540 Police; and the first meeting shall be called by October 15, 2023.

541 (7) The Department of Public Safety is authorized to enter
542 into a contract with any county for the county to take custody of
543 the misdemeanor offenders arrested under the authority granted
544 under this section.

545 (8) All accrued personal leave earned pursuant to Section
546 25-3-93, accrued major medical leave earned pursuant to Section
547 25-3-95, accrued state compensatory leave earned pursuant to
548 Section 25-3-92, and compensatory leave earned pursuant to the
549 Fair Labor Standards Act (FLSA) shall transfer from the Department
550 of Finance and Administration to the Department of Public Safety
551 for all employees transferred under this section.

552 **SECTION 13.** Section 25-3-25, Mississippi Code of 1972, is
553 amended as follows:

554 25-3-25. (1) Except as otherwise provided in subsections
555 (2) through (12) of this section, the salaries of sheriffs of the
556 various counties are fixed as full compensation for their
557 services.

558 The annual salary for each sheriff shall be based upon the
559 total population of his or her county according to the latest
560 federal decennial census in the following categories and for the
561 following amounts; however, no sheriff shall be paid less than the
562 salary authorized under this section to be paid the sheriff based



563 upon the population of the county according to the most recent
564 federal decennial census:

565 (a) For counties with a total population of more than
566 one hundred thousand (100,000), a salary of One Hundred Four
567 Thousand Dollars (\$104,000.00).

568 (b) For counties with a total population of more than
569 forty-four thousand (44,000) and not more than one hundred
570 thousand (100,000), a salary of Ninety-five Thousand Dollars
571 (\$95,000.00).

572 (c) For counties with a total population of more than
573 thirty thousand (30,000) and not more than forty-four thousand
574 (44,000), a salary of Ninety Thousand Dollars (\$90,000.00).

575 (d) For counties with a total population of more than
576 twelve thousand five hundred (12,500) and not more than thirty
577 thousand (30,000), a salary of Eighty-five Thousand Dollars
578 (\$85,000.00).

579 (e) For counties with a total population of not more
580 than twelve thousand five hundred (12,500), a salary of Eighty
581 Thousand Dollars (\$80,000.00).

582 (2) In addition to the salary provided for in subsection (1)
583 of this section, the Board of Supervisors of Leflore County, in
584 its discretion, may pay an annual supplement to the sheriff of the
585 county in an amount not to exceed Ten Thousand Dollars
586 (\$10,000.00). The Legislature finds and declares that the annual



587 supplement authorized by this subsection is justified in such
588 county for the following reasons:

589 (a) The Mississippi Department of Corrections operates
590 and maintains a restitution center within the county;

591 (b) The Mississippi Department of Corrections operates
592 and maintains a community work center within the county;

593 (c) There is a resident circuit court judge in the
594 county whose office is located at the Leflore County Courthouse;

595 (d) There is a resident chancery court judge in the
596 county whose office is located at the Leflore County Courthouse;

597 (e) The Magistrate for the Fourth Circuit Court
598 District is located in the county and maintains his office at the
599 Leflore County Courthouse;

600 (f) The Region VI Mental Health-Mental Retardation
601 Center, which serves a multicounty area, calls upon the sheriff to
602 provide security for out-of-town mental patients, as well as
603 patients from within the county;

604 (g) The increased activity of the Child Support
605 Division of the Department of Human Services in enforcing in the
606 courts parental obligations has imposed additional duties on the
607 sheriff; and

608 (h) The dispatchers of the enhanced E-911 system in
609 place in Leflore County have been placed under the direction and
610 control of the sheriff.



611 (3) In addition to the salary provided for in subsection (1)
612 of this section, the Board of Supervisors of Rankin County, in its
613 discretion, may pay an annual supplement to the sheriff of the
614 county in an amount not to exceed Ten Thousand Dollars
615 (\$10,000.00). The Legislature finds and declares that the annual
616 supplement authorized by this subsection is justified in such
617 county for the following reasons:

618 (a) The Mississippi Department of Corrections operates
619 and maintains the Central Mississippi Correctional Facility within
620 the county;

621 (b) The State Hospital is operated and maintained
622 within the county at Whitfield;

623 (c) Hudspeth Regional Center, a facility maintained for
624 the care and treatment of persons with an intellectual disability,
625 is located within the county;

626 (d) The Mississippi Law Enforcement Officers Training
627 Academy is operated and maintained within the county;

628 (e) The State Fire Academy is operated and maintained
629 within the county;

630 (f) The Pearl River Valley Water Supply District,
631 ordinarily known as the "Reservoir District," is located within
632 the county;

633 (g) The Jackson-Medgar Wiley Evers International
634 Airport is located within the county;



635 (h) The patrolling of the state properties located
636 within the county has imposed additional duties on the sheriff;
637 and

638 (i) The sheriff, in addition to providing security to
639 the nearly one hundred thousand (100,000) residents of the county,
640 has the duty to investigate, solve and assist in the prosecution
641 of any misdemeanor or felony committed upon any state property
642 located in Rankin County.

643 (4) In addition to the salary provided for in subsection (1)
644 of this section, the Board of Supervisors of Neshoba County shall
645 pay an annual supplement to the sheriff of the county an amount
646 equal to Ten Thousand Dollars (\$10,000.00).

647 (5) In addition to the salary provided for in subsection (1)
648 of this section, the Board of Supervisors of Tunica County, in its
649 discretion, may pay an annual supplement to the sheriff of the
650 county an amount equal to Ten Thousand Dollars (\$10,000.00),
651 payable beginning April 1, 1997.

652 (6) In addition to the salary provided for in subsection (1)
653 of this section, the Board of Supervisors of Hinds County shall
654 pay an annual supplement to the sheriff of the county in an amount
655 equal to Fifteen Thousand Dollars (\$15,000.00). The Legislature
656 finds and declares that the annual supplement authorized by this
657 subsection is justified in such county for the following reasons:

658 (a) Hinds County has the greatest population of any
659 county, two hundred fifty-four thousand four hundred forty-one



660 (254,441) by the 1990 census, being almost one hundred thousand
661 (100,000) more than the next most populous county;

662 (b) Hinds County is home to the State Capitol and the
663 seat of all state government offices;

664 (c) Hinds County is the third largest county in
665 geographic area, containing eight hundred seventy-five (875)
666 square miles;

667 (d) Hinds County is comprised of two (2) judicial
668 districts, each having a courthouse and county office buildings;

669 (e) There are four (4) resident circuit judges, four
670 (4) resident chancery judges, and three (3) resident county judges
671 in Hinds County, the most of any county, with the sheriff acting
672 as chief executive officer and provider of bailiff services for
673 all;

674 (f) The main offices for the clerk and most of the
675 judges and magistrates for the United States District Court for
676 the Southern District of Mississippi are located within the
677 county;

678 (g) The state's only urban university, Jackson State
679 University, is located within the county;

680 (h) The University of Mississippi Medical Center,
681 combining the medical school, dental school, nursing school and
682 hospital, is located within the county;

683 (i) Mississippi Veterans Memorial Stadium, the state's
684 largest sports arena, is located within the county;



685 (j) The Mississippi State Fairgrounds located at or
686 around 1207 Mississippi Street, Jackson, Mississippi 39202,
687 including the Coliseum and Trade Mart, are located within the
688 county;

689 (k) Hinds County has the largest criminal population in
690 the state, such that the Hinds County Sheriff's Department
691 operates the largest county jail system in the state, housing
692 almost one thousand (1,000) inmates in three (3) separate
693 detention facilities;

694 (l) The Hinds County Sheriff's Department handles more
695 mental and drug and alcohol commitment cases than any other
696 sheriff's department in the state;

697 (m) The Mississippi Department of Corrections maintains
698 a restitution center within the county;

699 (n) The Mississippi Department of Corrections regularly
700 houses as many as one hundred (100) state convicts within the
701 Hinds County jail system; and

702 (o) The Hinds County Sheriff's Department is regularly
703 asked to provide security services not only at the Fairgrounds and
704 Memorial Stadium, but also for events at the Mississippi Museum of
705 Art and Jackson City Auditorium.

706 (7) In addition to the salary provided for in subsection (1)
707 of this section, the Board of Supervisors of Wilkinson County, in
708 its discretion, may pay an annual supplement to the sheriff of the
709 county in an amount not to exceed Ten Thousand Dollars



710 (\$10,000.00). The Legislature finds and declares that the annual
711 supplement authorized by this subsection is justified in such
712 county because the Mississippi Department of Corrections contracts
713 for the private incarceration of state inmates at a private
714 correctional facility within the county.

715 (8) In addition to the salary provided for in subsection (1)
716 of this section, the Board of Supervisors of Marshall County, in
717 its discretion, may pay an annual supplement to the sheriff of the
718 county in an amount not to exceed Ten Thousand Dollars
719 (\$10,000.00). The Legislature finds and declares that the annual
720 supplement authorized by this subsection is justified in such
721 county because the Mississippi Department of Corrections contracts
722 for the private incarceration of state inmates at a private
723 correctional facility within the county.

724 (9) In addition to the salary provided in subsection (1) of
725 this section, the Board of Supervisors of Greene County, in its
726 discretion, may pay an annual supplement to the sheriff of the
727 county in an amount not to exceed Ten Thousand Dollars
728 (\$10,000.00). The Legislature finds and declares that the annual
729 supplement authorized by this subsection is justified in such
730 county for the following reasons:

731 (a) The Mississippi Department of Corrections operates
732 and maintains the South Mississippi Correctional Facility within
733 the county;



734 (b) In 1996, additional facilities to house another one
735 thousand four hundred sixteen (1,416) male offenders were
736 constructed at the South Mississippi Correctional Facility within
737 the county; and

738 (c) The patrolling of the state properties located
739 within the county has imposed additional duties on the sheriff
740 justifying additional compensation.

741 (10) In addition to the salary provided in subsection (1) of
742 this section, the board of supervisors of any county, in its
743 discretion, may pay an annual supplement to the sheriff of the
744 county in an amount not to exceed Ten Thousand Dollars
745 (\$10,000.00). The amount of the supplement shall be spread on the
746 minutes of the board. The annual supplement authorized in this
747 subsection shall not be in addition to the annual supplements
748 authorized in subsections (2) through (9).

749 (11) In addition to the salary provided in subsection (1)
750 and the supplements authorized in subsections (2) through (10),
751 the board of supervisors of any county, in its discretion, may pay
752 an annual supplement in an amount not to exceed Five Thousand
753 Dollars (\$5,000.00) to the sheriff of any county in which a
754 juvenile detention center is located. The amount of the
755 supplement shall be spread on the minutes of the board.

756 (12) In addition to the salary provided in subsection (1) of
757 this section and any supplements authorized in subsections (2)
758 through (11) of this section, a sheriff may receive the premium



759 pay provided for in Section 45-2-41 as part of the sheriff's
760 compensation.

761 (13) (a) The salaries provided in this section shall be
762 payable monthly on the first day of each calendar month by
763 chancery clerk's warrant drawn on the general fund of the county;
764 however, the board of supervisors, by resolution duly adopted and
765 entered on its minutes, may provide that such salaries shall be
766 paid semimonthly on the first and fifteenth day of each month. If
767 a pay date falls on a weekend or legal holiday, salary payments
768 shall be made on the workday immediately preceding the weekend or
769 legal holiday.

770 (b) At least Ten Dollars (\$10.00) from each fee
771 collected and deposited into the county's general fund under the
772 provisions of paragraphs (a), (c) and (g) of subsection (1) of
773 Section 25-7-19 shall be used for the sheriffs' salaries
774 authorized in Section 25-3-25; as such Ten Dollar (\$10.00) amount
775 was authorized during the 2007 Regular Session in Chapter 331,
776 Laws of 2007, for the purpose of providing additional monies to
777 the counties for sheriffs' salaries.

778 (14) (a) All sheriffs, each year, shall attend twenty (20)
779 hours of continuing education courses in law enforcement. Such
780 courses shall be approved by the Mississippi Board on Law
781 Enforcement Officer Standards and Training. Such education
782 courses may be provided by an accredited law enforcement academy
783 or by the Mississippi Sheriffs' Association.



784 (b) The Mississippi Board on Law Enforcement Officer
785 Standards and Training shall reimburse each county for the
786 expenses incurred by sheriffs and deputy sheriffs for attendance
787 at any approved training programs as required by this subsection.

788 **SECTION 14.** Section 29-5-81, Mississippi Code of 1972, is
789 amended as follows:

790 29-5-81. Grounds of public buildings over which the
791 Department of Finance and Administration has jurisdiction shall
792 comprise the following:

793 (a) In the City of Jackson, Mississippi:

794 (i) The grounds surrounding all state buildings
795 identified in Section 29-5-2(a)(i) and all seats of government
796 property;

797 (ii) State Board of Health Complex: Bounded on
798 the north by Stadium Drive, on the west by the property of
799 Mississippi Hospital and Medical Service, on the south by Woodrow
800 Wilson Avenue, on the southeast by property leased by the
801 Mississippi Federation of Women's Clubs and on the east by North
802 State Street;

803 (iii) The Barefield Property, the Sun-n-Sand
804 Property and any other property described in Section 1 of Chapter
805 542, Laws of 2009;

806 (iv) The Mississippi State Fairgrounds Complex
807 located at or around 1207 Mississippi Street, Jackson, Mississippi
808 39202, including, but not limited to, the Mississippi Coliseum,



809 Trademart, Kirk Fordice Equine Center, Mississippi Street Armory,
810 and all arenas, barns, buildings, campgrounds and property
811 whatsoever; such property being bounded on the north by High
812 Street, on the west by Jefferson Street, on the east by Greymont
813 Street, and on the south by Greymont Street.

814 (b) The grounds of Dr. Eldon Langston Bolton Building:
815 Located in the City of Biloxi, Mississippi.

816 (c) The grounds of State Service Center: Located at
817 the intersection of U.S. Highway 49 and John Merl Tatum Industrial
818 Drive in the City of Hattiesburg, Mississippi.

819 (d) Any grounds of any property purchased, constructed
820 or otherwise acquired by the State of Mississippi for conducting
821 state business and not specifically under the supervision and care
822 by any other state entity, but which is reasonably assumed the
823 department would be responsible for such, as approved by the
824 Public Procurement Review Board, including, but not limited to:

825 * * * (i) The grounds of the National Aeronautics
826 and Space Administration (NASA) Shared Services Center and
827 Lockheed Martin Building at Stennis Space Center;

828 * * * (ii) The grounds of the Mississippi Sports
829 Hall of Fame;

830 * * * (iii) The grounds of the Mississippi Crafts
831 Center;

832 * * * (iv) The grounds of the Mississippi
833 Children's Museum; and



834 * * * (v) The grounds of the Mississippi Arts and
835 Entertainment Center.

836 **SECTION 15.** Section 27-19-56.489, Mississippi Code of 1972,
837 is amended as follows:

838 27-19-56.489. (1) Any owner of a motor vehicle who is a
839 resident of this state, upon payment of the road and bridge
840 privilege taxes, ad valorem taxes and registration fees as
841 prescribed by law for private carriers of passengers, pickup
842 trucks and other noncommercial motor vehicles, and upon payment of
843 an additional fee in the amount provided in subsection (3) of this
844 section, shall be issued a distinctive license tag for each motor
845 vehicle registered in his name, which shall be of such color and
846 design as the Department of Revenue, with the advice of the
847 Mississippi Fair Commission, may prescribe. The words "Dixie
848 National Livestock Show and Rodeo" shall be featured prominently
849 on the license tag. The Department of Revenue shall prescribe
850 such letters or numbers, or both, as may be necessary to
851 distinguish each license tag.

852 (2) Application for the distinctive license tags authorized
853 by this section shall be made to the county tax collector on forms
854 prescribed by the Department of Revenue. The application and the
855 additional fee imposed under subsection (3) of this section, less
856 Two Dollars (\$2.00) to be retained by the tax collector, shall be
857 remitted to the Department of Revenue on a monthly basis as
858 prescribed by the department. The portion of the additional fee



859 retained by the tax collector shall be deposited into the county
860 general fund.

861 (3) Beginning with any registration year commencing on or
862 after July 1, 2019, any person applying for a distinctive license
863 tag under this section shall pay an additional fee in the amount
864 of Thirty Dollars (\$30.00) for each distinctive license tag
865 applied for under this section, which shall be in addition to all
866 other taxes and fees. The additional fee paid shall be for a
867 period of time to run concurrently with the vehicle's established
868 license tag year. The additional fee is due and payable at the
869 time the original application is made for a distinctive license
870 tag under this section and thereafter annually at the time of
871 renewal registration as long as the owner retains the distinctive
872 license tag. If the owner does not wish to retain the distinctive
873 license tag, he or she must surrender it to the local county tax
874 collector.

875 (4) The Department of Revenue shall deposit all fees into
876 the State Treasury on the day collected. At the end of each
877 month, the Department of Revenue shall certify the total fees
878 collected under this section to the State Treasurer who shall
879 distribute such collections as follows:

880 (a) Twenty-four Dollars (\$24.00) of each additional fee
881 collected on distinctive license tags issued pursuant to this
882 section shall be deposited into the special fund created in
883 subsection (7) of this section.



884 (b) One Dollar (\$1.00) of each additional fee collected
885 on distinctive license tags issued pursuant to this section shall
886 be deposited into the Mississippi Burn Care Fund created pursuant
887 to Section 7-9-70.

888 (c) Two Dollars (\$2.00) of each additional fee
889 collected on distinctive license tags issued pursuant to this
890 section shall be deposited to the credit of the State Highway Fund
891 to be expended solely for the repair, maintenance, construction or
892 reconstruction of highways.

893 (d) One Dollar (\$1.00) of each additional fee collected
894 on distinctive license tags issued pursuant to this section shall
895 be deposited to the credit of the special fund created in Section
896 27-19-44.2.

897 (5) A regular license tag must be properly displayed as
898 required by law until replaced by a distinctive license tag under
899 this section. The regular license tag must be surrendered to the
900 tax collector upon issuance of the distinctive license tag under
901 this section. The tax collector shall issue up to two (2) license
902 decals for each distinctive license tag issued under this section,
903 which will expire the same month and year as the license tag.

904 (6) In the case of loss or theft of a distinctive license
905 tag issued under this section, the owner may make application and
906 affidavit for a replacement distinctive license tag as provided by
907 Section 27-19-37. The fee for a replacement distinctive license
908 tag shall be Ten Dollars (\$10.00). The tax collector receiving



909 such application and affidavit shall be entitled to retain and
910 deposit into the county general fund five percent (5%) of the fee
911 for such replacement license tag and the remainder shall be
912 distributed in the same manner as funds from the sale of regular
913 and distinctive license tags issued under this section.

914 (7) There is established in the State Treasury a special
915 fund which shall consist of monies deposited therein under
916 subsection (4) of this section. Monies in the fund may be
917 expended by the Mississippi Fair Commission, upon appropriation by
918 the Legislature, for the benefit and use of the State Fairgrounds
919 located at or around 1207 Mississippi Street, Jackson, Mississippi
920 39202. Unexpended amounts remaining in the fund at the end of a
921 fiscal year shall not lapse into the State General Fund, and any
922 interest earned or investment earnings on amounts in the fund
923 shall be deposited to the credit of the fund.

924 **SECTION 16.** Section 29-5-2, Mississippi Code of 1972, is
925 amended as follows:

926 29-5-2. The duties of the Department of Finance and
927 Administration shall be as follows:

928 (a) (i) To exercise general supervision and care over
929 and keep in good condition the following state property located in
930 the City of Jackson: the New State Capitol Building, the Woolfolk
931 State Office Building and Parking Garage, the Carroll Gartin
932 Justice Building, the Walter Sillers Office Building and Parking
933 Garage, the War Veterans' Memorial Building, the Charlotte Capers



934 Building, the William F. Winter Archives and History Building, the
935 Mississippi Museum Complex, the Gulf, Mobile and Ohio Train Depot
936 (GM&O Depot), the Old State Capitol Building, the Governor's
937 Mansion, the Heber Ladner Building, the Robert E. Lee Office
938 Building, the Robert E. Lee Parking Garage, the former Naval
939 Reserve Center, 515 East Amite Street, 620 North Street, 660 North
940 Street, 700 North State Street, 350 High Street, 401 North Lamar
941 Street, 455 North Lamar Street, the State Records Center, the
942 Robert G. Clark, Jr. Building, the Mississippi State Fairgrounds
943 Complex, located at or around 1207 Mississippi Street, Jackson,
944 Mississippi 39202, the former Central High Building, the
945 Mississippi Workers' Compensation Commission Office Building, as
946 well as all state-owned or leased buildings situated on seat of
947 government property.

948 (ii) To exercise general supervision and care over
949 and keep in good condition the Dr. Eldon Langston Bolton Building
950 located in Biloxi, Mississippi.

951 (iii) To exercise general supervision and care
952 over and keep in good condition the State Service Center, located
953 at the intersection of U.S. Highway 49 and John Merl Tatum
954 Industrial Drive in Hattiesburg, Mississippi.

955 (iv) To exercise general supervision and care over
956 and keep in good condition any property purchased, constructed or
957 otherwise acquired by the State of Mississippi for conducting
958 state business and not specifically under the supervision and



959 care * * * of any other state entity, but which is reasonably
960 assumed the department would be responsible for such, as approved
961 by the Public Procurement Review Board, including, but not limited
962 to:

963 1. The National Aeronautics and Space
964 Administration (NASA) Shared Services Center and Lockheed Martin
965 Building at Stennis Space Center;

966 2. The Mississippi Sports Hall of Fame;

967 3. The Mississippi Crafts Center;

968 4. The Mississippi Children's Museum; and

969 5. The Mississippi Arts and Entertainment
970 Center.

971 (b) To assign suitable office space for the various
972 state departments, officers and employees who are provided with an
973 office in any of the buildings under the jurisdiction or control
974 of the Department of Finance and Administration. However, the
975 assignment of space in the New Capitol Building shall be
976 designated by duly passed resolution of the combined Senate Rules
977 Committee and the House Management Committee, meeting as a joint
978 committee, approved by the Lieutenant Governor and Speaker of the
979 House of Representatives. A majority vote of the members of the
980 Senate Rules Committee and a majority vote of the members of the
981 House Management Committee shall be required on all actions taken,
982 resolutions or reports adopted, and all other matters considered
983 by the full combined committee on occasions when the Senate Rules



984 Committee and the House Management Committee shall meet as a full
985 combined committee.

986 (c) To approve or disapprove with the concurrence of
987 the Public Procurement Review Board, any lease or rental
988 agreements by any state agency or department, including any state
989 agency financed entirely by federal and special funds, for space
990 outside the buildings under the jurisdiction of the Department of
991 Finance and Administration, including space necessary for parking
992 to be used by state employees who work in the Woolfolk Building,
993 the Carroll Gartin Justice Building or the Walter Sillers Office
994 Building. In no event shall any employee, officer, department,
995 federally funded agency or bureau of the state be authorized to
996 enter into a lease or rental agreement without prior approval of
997 the Department of Finance and Administration and the Public
998 Procurement Review Board.

999 The Department of Finance and Administration is authorized to
1000 use architects, engineers, building inspectors and other personnel
1001 for the purpose of making inspections as may be deemed necessary
1002 in carrying out its duties and maintaining the facilities.

1003 This section is not intended to apply to locations for which
1004 the Department of Finance and Administration has decided to
1005 solicit proposals in accordance with subsection (e) of this
1006 section.

1007 (d) To acquire by lease, lease-purchase agreement, or
1008 otherwise, as provided in Section 27-104-107, and to assign



1009 through the Office of General Services, by lease or sublease
1010 agreement from the office, and with the concurrence of the Public
1011 Procurement Review Board, to any state agency or department,
1012 including any state agency financed entirely by federal and
1013 special funds, appropriate office space in the buildings acquired.

1014 (e) To solicit and approve or disapprove,
1015 notwithstanding any rule of law to the contrary, and with the
1016 concurrence of the Public Procurement Review Board, any lease, use
1017 or rental agreement for a charge or other consideration for space
1018 not exceeding three thousand (3,000) square feet in any individual
1019 building listed in subsection (a) of this section, with a private
1020 entry who will provide food and/or catering services for state
1021 employees, visitors and the general public.

1022 The department shall select the entity using a competitive
1023 process which shall be publicly advertised. In addition to
1024 satisfying any other requirements for the Public Procurement
1025 Review Board's approval, the department must demonstrate that any
1026 agreement entered into under this section will neither result in a
1027 net cost to the state, nor impair or impede the function of state
1028 agencies at such location.

1029 **SECTION 17.** Section 27-104-7, Mississippi Code of 1972, is
1030 amended as follows:

1031 27-104-7. (1) (a) There is created the Public Procurement
1032 Review Board, which shall be reconstituted on January 1, 2018, and
1033 shall be composed of the following members:



1034 (i) Three (3) individuals appointed by the
1035 Governor with the advice and consent of the Senate;
1036 (ii) Two (2) individuals appointed by the
1037 Lieutenant Governor with the advice and consent of the Senate; and
1038 (iii) The Executive Director of the Department of
1039 Finance and Administration, serving as an ex officio and nonvoting
1040 member.

1041 (b) The initial terms of each appointee shall be as
1042 follows:

1043 (i) One (1) member appointed by the Governor to
1044 serve for a term ending on June 30, 2019;

1045 (ii) One (1) member appointed by the Governor to
1046 serve for a term ending on June 30, 2020;

1047 (iii) One (1) member appointed by the Governor to
1048 serve for a term ending on June 30, 2021;

1049 (iv) One (1) member appointed by the Lieutenant
1050 Governor to serve for a term ending on June 30, 2019; and

1051 (v) One (1) member appointed by the Lieutenant
1052 Governor to serve for a term ending on June 30, 2020.

1053 After the expiration of the initial terms, all appointed
1054 members' terms shall be for a period of four (4) years from the
1055 expiration date of the previous term, and until such time as the
1056 member's successor is duly appointed and qualified.

1057 (c) When appointing members to the Public Procurement
1058 Review Board, the Governor and Lieutenant Governor shall take into



1059 consideration persons who possess at least five (5) years of
1060 management experience in general business, health care or finance
1061 for an organization, corporation or other public or private
1062 entity. Any person, or any employee or owner of a company, who
1063 receives any grants, procurements or contracts that are subject to
1064 approval under this section shall not be appointed to the Public
1065 Procurement Review Board. Any person, or any employee or owner of
1066 a company, who is a principal of the source providing a personal
1067 or professional service shall not be appointed to the Public
1068 Procurement Review Board if the principal owns or controls a
1069 greater than five percent (5%) interest or has an ownership value
1070 of One Million Dollars (\$1,000,000.00) in the source's business,
1071 whichever is smaller. No member shall be an officer or employee
1072 of the State of Mississippi while serving as a voting member on
1073 the Public Procurement Review Board.

1074 (d) Members of the Public Procurement Review Board
1075 shall be entitled to per diem as authorized by Section 25-3-69 and
1076 travel reimbursement as authorized by Section 25-3-41.

1077 (e) The members of the Public Procurement Review Board
1078 shall elect a chair from among the membership, and he or she shall
1079 preside over the meetings of the board. The board shall annually
1080 elect a vice chair, who shall serve in the absence of the chair.
1081 No business shall be transacted, including the adoption of rules
1082 of procedure, without the presence of a quorum of the board.
1083 Three (3) members shall be a quorum. No action shall be valid



1084 unless approved by a majority of the members present and voting,
1085 entered upon the minutes of the board and signed by the chair.
1086 Necessary clerical and administrative support for the board shall
1087 be provided by the Department of Finance and Administration.
1088 Minutes shall be kept of the proceedings of each meeting, copies
1089 of which shall be filed on a monthly basis with the chairs of the
1090 Accountability, Efficiency and Transparency Committees of the
1091 Senate and House of Representatives and the chairs of the
1092 Appropriations Committees of the Senate and House of
1093 Representatives.

1094 (2) The Public Procurement Review Board shall have the
1095 following powers and responsibilities:

1096 (a) Approve all purchasing regulations governing the
1097 purchase or lease by any agency, as defined in Section 31-7-1, of
1098 commodities and equipment, except computer equipment acquired
1099 pursuant to Sections 25-53-1 through 25-53-29;

1100 (b) Adopt regulations governing the approval of
1101 contracts let for the construction and maintenance of state
1102 buildings and other state facilities as well as related contracts
1103 for architectural and engineering services.

1104 The provisions of this paragraph (b) shall not apply to such
1105 contracts involving buildings and other facilities of state
1106 institutions of higher learning which are self-administered as
1107 provided under this paragraph (b) or Section 37-101-15(m);



1108 (c) Adopt regulations governing any lease or rental
1109 agreement by any state agency or department, including any state
1110 agency financed entirely by federal funds, for space outside the
1111 buildings under the jurisdiction of the Department of Finance and
1112 Administration. These regulations shall require each agency
1113 requesting to lease such space to provide the following
1114 information that shall be published by the Department of Finance
1115 and Administration on its website: the agency to lease the space;
1116 the terms of the lease; the approximate square feet to be leased;
1117 the use for the space; a description of a suitable space; the
1118 general location desired for the leased space; the contact
1119 information for a person from the agency; the deadline date for
1120 the agency to have received a lease proposal; any other specific
1121 terms or conditions of the agency; and any other information
1122 deemed appropriate by the Division of Real Property Management of
1123 the Department of Finance and Administration or the Public
1124 Procurement Review Board. The information shall be provided
1125 sufficiently in advance of the time the space is needed to allow
1126 the Division of Real Property Management of the Department of
1127 Finance and Administration to review and preapprove the lease
1128 before the time for advertisement begins;

1129 (d) Adopt, in its discretion, regulations to set aside
1130 at least five percent (5%) of anticipated annual expenditures for
1131 the purchase of commodities from minority businesses; however, all
1132 such set-aside purchases shall comply with all purchasing



1133 regulations promulgated by the department and shall be subject to
1134 all bid requirements. Set-aside purchases for which competitive
1135 bids are required shall be made from the lowest and best minority
1136 business bidder; however, if no minority bid is available or if
1137 the minority bid is more than two percent (2%) higher than the
1138 lowest bid, then bids shall be accepted and awarded to the lowest
1139 and best bidder. However, the provisions in this paragraph shall
1140 not be construed to prohibit the rejection of a bid when only one
1141 (1) bid is received. Such rejection shall be placed in the
1142 minutes. For the purposes of this paragraph, the term "minority
1143 business" means a business which is owned by a person who is a
1144 citizen or lawful permanent resident of the United States and who
1145 is:

1146 (i) Black: having origins in any of the black
1147 racial groups of Africa;

1148 (ii) Hispanic: of Mexican, Puerto Rican, Cuban,
1149 Central or South American, or other Spanish or Portuguese culture
1150 or origin regardless of race;

1151 (iii) Asian-American: having origins in any of
1152 the original people of the Far East, Southeast Asia, the Indian
1153 subcontinent, or the Pacific Islands;

1154 (iv) American Indian or Alaskan Native: having
1155 origins in any of the original people of North America; or

1156 (v) Female;



1157 (e) In consultation with and approval by the Chairs of
1158 the Senate and House Public Property Committees, approve leases,
1159 for a term not to exceed eighteen (18) months, entered into by
1160 state agencies for the purpose of providing parking arrangements
1161 for state employees who work in the Woolfolk Building, the Carroll
1162 Gartin Justice Building or the Walter Sillers Office Building;

1163 (f) (i) Except as otherwise provided in subparagraph
1164 (ii) of this paragraph, promulgate rules and regulations governing
1165 the solicitation and selection of contractual services personnel,
1166 including personal and professional services contracts for any
1167 form of consulting, policy analysis, public relations, marketing,
1168 public affairs, legislative advocacy services or any other
1169 contract that the board deems appropriate for oversight, with the
1170 exception of:

1171 1. Any personal service contracts entered
1172 into by any agency that employs only nonstate service employees as
1173 defined in Section 25-9-107(c);

1174 2. Any personal service contracts entered
1175 into for computer or information technology-related services
1176 governed by the Mississippi Department of Information Technology
1177 Services;

1178 3. Any personal service contracts entered
1179 into by the individual state institutions of higher learning;

1180 4. Any personal service contracts entered
1181 into by the Mississippi Department of Transportation;



1182 5. Any personal service contracts entered
1183 into by the Department of Human Services through June 30, 2019,
1184 which the Executive Director of the Department of Human Services
1185 determines would be useful in establishing and operating the
1186 Department of Child Protection Services;

1187 6. Any personal service contracts entered
1188 into by the Department of Child Protection Services through June
1189 30, 2019;

1190 7. Any contracts for entertainers and/or
1191 performers at the Mississippi State Fairgrounds located at or
1192 around 1207 Mississippi Street, Jackson, Mississippi 39202,
1193 entered into by the Mississippi Fair Commission;

1194 8. Any contracts entered into by the
1195 Department of Finance and Administration when procuring aircraft
1196 maintenance, parts, equipment and/or services;

1197 9. Any contract entered into by the
1198 Department of Public Safety for service on specialized equipment
1199 and/or software required for the operation of such specialized
1200 equipment for use by the Office of Forensics Laboratories;

1201 10. Any personal or professional service
1202 contract entered into by the Mississippi Department of Health or
1203 the Department of Revenue solely in connection with their
1204 respective responsibilities under the Mississippi Medical Cannabis
1205 Act from February 2, 2022, through June 30, 2026;



1206 11. Any contract for attorney, accountant,
1207 actuary auditor, architect, engineer, anatomical pathologist, or
1208 utility rate expert services;

1209 12. Any personal service contracts approved
1210 by the Executive Director of the Department of Finance and
1211 Administration and entered into by the Coordinator of Mental
1212 Health Accessibility through June 30, 2022;

1213 13. Any personal or professional services
1214 contract entered into by the State Department of Health in
1215 carrying out its responsibilities under the ARPA Rural Water
1216 Associations Infrastructure Grant Program through June 30, 2026;
1217 and

1218 14. And any personal or professional services
1219 contract entered into by the Mississippi Department of
1220 Environmental Quality in carrying out its responsibilities under
1221 the Mississippi Municipality and County Water Infrastructure Grant
1222 Program Act of 2022, through June 30, 2026.

1223 Any such rules and regulations shall provide for maintaining
1224 continuous internal audit covering the activities of such agency
1225 affecting its revenue and expenditures as required under Section
1226 7-7-3(6) (d). Any rules and regulation changes related to personal
1227 and professional services contracts that the Public Procurement
1228 Review Board may propose shall be submitted to the Chairs of the
1229 Accountability, Efficiency and Transparency Committees of the
1230 Senate and House of Representatives and the Chairs of the



1231 Appropriation Committees of the Senate and House of
1232 Representatives at least fifteen (15) days before the board votes
1233 on the proposed changes, and those rules and regulation changes,
1234 if adopted, shall be promulgated in accordance with the
1235 Mississippi Administrative Procedures Act.

1236 (ii) From and after July 1, 2024, the Public
1237 Procurement Review Board shall promulgate rules and regulations
1238 that require the Department of Finance and Administration to
1239 conduct personal and professional services solicitations as
1240 provided in subparagraph (i) of this paragraph for those services
1241 in excess of Seventy-five Thousand Dollars (\$75,000.00) for the
1242 Department of Marine Resources, the Department of Wildlife,
1243 Fisheries and Parks, the Mississippi Emergency Management Agency
1244 and the Mississippi Development Authority, with assistance to be
1245 provided from these entities. Any powers that have been conferred
1246 upon agencies in order to comply with the provisions of this
1247 section for personal and professional services solicitations shall
1248 be conferred upon the Department of Finance and Administration to
1249 conduct personal and professional services solicitations for the
1250 Department of Marine Resources, the Department of Wildlife,
1251 Fisheries and Parks, the Mississippi Emergency Management Agency
1252 and the Mississippi Development Authority for those services in
1253 excess of Seventy-five Thousand Dollars (\$75,000.00). The
1254 Department of Finance and Administration shall make any
1255 submissions that are required to be made by other agencies to the



1256 Public Procurement Review Board for the Department of Marine
1257 Resources, the Department of Wildlife, Fisheries and Parks, the
1258 Mississippi Emergency Management Agency and the Mississippi
1259 Development Authority.

1260 The provisions of this subparagraph (ii) shall stand repealed
1261 on June 30, 2027;

1262 (g) Approve all personal and professional services
1263 contracts involving the expenditures of funds in excess of
1264 Seventy-five Thousand Dollars (\$75,000.00), except as provided in
1265 paragraph (f) of this subsection (2) and in subsection (8);

1266 (h) Develop mandatory standards with respect to
1267 contractual services personnel that require invitations for public
1268 bid, requests for proposals, record keeping and financial
1269 responsibility of contractors. The Public Procurement Review
1270 Board shall, unless exempted under this paragraph (h) or under
1271 paragraph (i) or (o) of this subsection (2), require the agency
1272 involved to submit the procurement to a competitive procurement
1273 process, and may reserve the right to reject any or all resulting
1274 procurements;

1275 (i) Prescribe certain circumstances by which agency
1276 heads may enter into contracts for personal and professional
1277 services without receiving prior approval from the Public
1278 Procurement Review Board. The Public Procurement Review Board may
1279 establish a preapproved list of providers of various personal and



1280 professional services for set prices with which state agencies may
1281 contract without bidding or prior approval from the board;

1282 (i) Agency requirements may be fulfilled by
1283 procuring services performed incident to the state's own programs.
1284 The agency head shall determine in writing whether the price
1285 represents a fair market value for the services. When the
1286 procurements are made from other governmental entities, the
1287 private sector need not be solicited; however, these contracts
1288 shall still be submitted for approval to the Public Procurement
1289 Review Board.

1290 (ii) Contracts between two (2) state agencies,
1291 both under Public Procurement Review Board purview, shall not
1292 require Public Procurement Review Board approval. However, the
1293 contracts shall still be entered into the enterprise resource
1294 planning system;

1295 (j) Provide standards for the issuance of requests for
1296 proposals, the evaluation of proposals received, consideration of
1297 costs and quality of services proposed, contract negotiations, the
1298 administrative monitoring of contract performance by the agency
1299 and successful steps in terminating a contract;

1300 (k) Present recommendations for governmental
1301 privatization and to evaluate privatization proposals submitted by
1302 any state agency;

1303 (l) Authorize personal and professional service
1304 contracts to be effective for more than one (1) year provided a



1305 funding condition is included in any such multiple year contract,
1306 except the State Board of Education, which shall have the
1307 authority to enter into contractual agreements for student
1308 assessment for a period up to ten (10) years. The State Board of
1309 Education shall procure these services in accordance with the
1310 Public Procurement Review Board procurement regulations;

1311 (m) Request the State Auditor to conduct a performance
1312 audit on any personal or professional service contract;

1313 (n) Prepare an annual report to the Legislature
1314 concerning the issuance of personal and professional services
1315 contracts during the previous year, collecting any necessary
1316 information from state agencies in making such report;

1317 (o) Develop and implement the following standards and
1318 procedures for the approval of any sole source contract for
1319 personal and professional services regardless of the value of the
1320 procurement:

1321 (i) For the purposes of this paragraph (o), the
1322 term "sole source" means only one (1) source is available that can
1323 provide the required personal or professional service.

1324 (ii) An agency that has been issued a binding,
1325 valid court order mandating that a particular source or provider
1326 must be used for the required service must include a copy of the
1327 applicable court order in all future sole source contract reviews
1328 for the particular personal or professional service referenced in
1329 the court order.



1330 (iii) Any agency alleging to have a sole source
1331 for any personal or professional service, other than those
1332 exempted under paragraph (f) of this subsection (2) and subsection
1333 (8), shall publish on the procurement portal website established
1334 by Sections 25-53-151 and 27-104-165, for at least fourteen (14)
1335 days, the terms of the proposed contract for those services. In
1336 addition, the publication shall include, but is not limited to,
1337 the following information:

1338 1. The personal or professional service
1339 offered in the contract;

1340 2. An explanation of why the personal or
1341 professional service is the only one that can meet the needs of
1342 the agency;

1343 3. An explanation of why the source is the
1344 only person or entity that can provide the required personal or
1345 professional service;

1346 4. An explanation of why the amount to be
1347 expended for the personal or professional service is reasonable;
1348 and

1349 5. The efforts that the agency went through
1350 to obtain the best possible price for the personal or professional
1351 service.

1352 (iv) If any person or entity objects and proposes
1353 that the personal or professional service published under
1354 subparagraph (iii) of this paragraph (o) is not a sole source



1355 service and can be provided by another person or entity, then the
1356 objecting person or entity shall notify the Public Procurement
1357 Review Board and the agency that published the proposed sole
1358 source contract with a detailed explanation of why the personal or
1359 professional service is not a sole source service.

1360 (v) 1. If the agency determines after review that
1361 the personal or professional service in the proposed sole source
1362 contract can be provided by another person or entity, then the
1363 agency must withdraw the sole source contract publication from the
1364 procurement portal website and submit the procurement of the
1365 personal or professional service to an advertised competitive bid
1366 or selection process.

1367 2. If the agency determines after review that
1368 there is only one (1) source for the required personal or
1369 professional service, then the agency may appeal to the Public
1370 Procurement Review Board. The agency has the burden of proving
1371 that the personal or professional service is only provided by one
1372 (1) source.

1373 3. If the Public Procurement Review Board has
1374 any reasonable doubt as to whether the personal or professional
1375 service can only be provided by one (1) source, then the agency
1376 must submit the procurement of the personal or professional
1377 service to an advertised competitive bid or selection process. No
1378 action taken by the Public Procurement Review Board in this appeal



1379 process shall be valid unless approved by a majority of the
1380 members of the Public Procurement Review Board present and voting.

1381 (vi) The Public Procurement Review Board shall
1382 prepare and submit a quarterly report to the House of
1383 Representatives and Senate Accountability, Efficiency and
1384 Transparency Committees that details the sole source contracts
1385 presented to the Public Procurement Review Board and the reasons
1386 that the Public Procurement Review Board approved or rejected each
1387 contract. These quarterly reports shall also include the
1388 documentation and memoranda required in subsection (4) of this
1389 section. An agency that submitted a sole source contract shall be
1390 prepared to explain the sole source contract to each committee by
1391 December 15 of each year upon request by the committee;

1392 (p) Assess any fines and administrative penalties
1393 provided for in Sections 31-7-401 through 31-7-423.

1394 (3) All submissions shall be made sufficiently in advance of
1395 each monthly meeting of the Public Procurement Review Board as
1396 prescribed by the Public Procurement Review Board. If the Public
1397 Procurement Review Board rejects any contract submitted for review
1398 or approval, the Public Procurement Review Board shall clearly set
1399 out the reasons for its action, including, but not limited to, the
1400 policy that the agency has violated in its submitted contract and
1401 any corrective actions that the agency may take to amend the
1402 contract to comply with the rules and regulations of the Public
1403 Procurement Review Board.



1404 (4) All sole source contracts for personal and professional
1405 services awarded by state agencies, other than those exempted
1406 under Section 27-104-7(2) (f) and (8), whether approved by an
1407 agency head or the Public Procurement Review Board, shall contain
1408 in the procurement file a written determination for the approval,
1409 using a request form furnished by the Public Procurement Review
1410 Board. The written determination shall document the basis for the
1411 determination, including any market analysis conducted in order to
1412 ensure that the service required was practicably available from
1413 only one (1) source. A memorandum shall accompany the request
1414 form and address the following four (4) points:

1415 (a) Explanation of why this service is the only service
1416 that can meet the needs of the purchasing agency;

1417 (b) Explanation of why this vendor is the only
1418 practicably available source from which to obtain this service;

1419 (c) Explanation of why the price is considered
1420 reasonable; and

1421 (d) Description of the efforts that were made to
1422 conduct a noncompetitive negotiation to get the best possible
1423 price for the taxpayers.

1424 (5) In conjunction with the State Personnel Board, the
1425 Public Procurement Review Board shall develop and promulgate rules
1426 and regulations to define the allowable legal relationship between
1427 contract employees and the contracting departments, agencies and
1428 institutions of state government under the jurisdiction of the



1429 State Personnel Board, in compliance with the applicable rules and
1430 regulations of the federal Internal Revenue Service (IRS) for
1431 federal employment tax purposes. Under these regulations, the
1432 usual common law rules are applicable to determine and require
1433 that such worker is an independent contractor and not an employee,
1434 requiring evidence of lawful behavioral control, lawful financial
1435 control and lawful relationship of the parties. Any state
1436 department, agency or institution shall only be authorized to
1437 contract for personnel services in compliance with those
1438 regulations.

1439 (6) No member of the Public Procurement Review Board shall
1440 use his or her official authority or influence to coerce, by
1441 threat of discharge from employment, or otherwise, the purchase of
1442 commodities, the contracting for personal or professional
1443 services, or the contracting for public construction under this
1444 chapter.

1445 (7) Notwithstanding any other laws or rules to the contrary,
1446 the provisions of subsection (2) of this section shall not be
1447 applicable to the Mississippi State Port Authority at Gulfport.

1448 (8) Nothing in this section shall impair or limit the
1449 authority of the Board of Trustees of the Public Employees'
1450 Retirement System to enter into any personal or professional
1451 services contracts directly related to their constitutional
1452 obligation to manage the trust funds, including, but not limited
1453 to, actuarial, custodial banks, cash management, investment



1454 consultant and investment management contracts. Nothing in this
1455 section shall impair or limit the authority of the State Treasurer
1456 to enter into any personal or professional services contracts
1457 involving the management of trust funds, including, but not
1458 limited to, actuarial, custodial banks, cash management,
1459 investment consultant and investment management contracts.

1460 (9) Through December 31, 2024, the provisions of this
1461 section related to rental agreements or leasing of real property
1462 for the purpose of conducting agency business shall not apply to
1463 the Office of Workforce Development created in Section 37-153-7.

1464 **SECTION 18.** Section 27-65-75, Mississippi Code of 1972, is
1465 amended as follows:

1466 27-65-75. On or before the fifteenth day of each month, the
1467 revenue collected under the provisions of this chapter during the
1468 preceding month shall be paid and distributed as follows:

1469 (1) (a) On or before August 15, 1992, and each succeeding
1470 month thereafter through July 15, 1993, eighteen percent (18%) of
1471 the total sales tax revenue collected during the preceding month
1472 under the provisions of this chapter, except that collected under
1473 the provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on
1474 business activities within a municipal corporation shall be
1475 allocated for distribution to the municipality and paid to the
1476 municipal corporation. Except as otherwise provided in this
1477 paragraph (a), on or before August 15, 1993, and each succeeding
1478 month thereafter, eighteen and one-half percent (18-1/2%) of the



1479 total sales tax revenue collected during the preceding month under
1480 the provisions of this chapter, except that collected under the
1481 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
1482 27-65-24, on business activities within a municipal corporation
1483 shall be allocated for distribution to the municipality and paid
1484 to the municipal corporation. However, in the event the State
1485 Auditor issues a certificate of noncompliance pursuant to Section
1486 21-35-31, the Department of Revenue shall withhold ten percent
1487 (10%) of the allocations and payments to the municipality that
1488 would otherwise be payable to the municipality under this
1489 paragraph (a) until such time that the department receives written
1490 notice of the cancellation of a certificate of noncompliance from
1491 the State Auditor.

1492 A municipal corporation, for the purpose of distributing the
1493 tax under this subsection, shall mean and include all incorporated
1494 cities, towns and villages.

1495 Monies allocated for distribution and credited to a municipal
1496 corporation under this paragraph may be pledged as security for a
1497 loan if the distribution received by the municipal corporation is
1498 otherwise authorized or required by law to be pledged as security
1499 for such a loan.

1500 In any county having a county seat that is not an
1501 incorporated municipality, the distribution provided under this
1502 subsection shall be made as though the county seat was an
1503 incorporated municipality; however, the distribution to the



1504 municipality shall be paid to the county treasury in which the
1505 municipality is located, and those funds shall be used for road,
1506 bridge and street construction or maintenance in the county.

1507 (b) On or before August 15, 2006, and each succeeding
1508 month thereafter, eighteen and one-half percent (18-1/2%) of the
1509 total sales tax revenue collected during the preceding month under
1510 the provisions of this chapter, except that collected under the
1511 provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on
1512 business activities on the campus of a state institution of higher
1513 learning or community or junior college whose campus is not
1514 located within the corporate limits of a municipality, shall be
1515 allocated for distribution to the state institution of higher
1516 learning or community or junior college and paid to the state
1517 institution of higher learning or community or junior college.

1518 (c) On or before August 15, 2018, and each succeeding
1519 month thereafter until August 14, 2019, two percent (2%) of the
1520 total sales tax revenue collected during the preceding month under
1521 the provisions of this chapter, except that collected under the
1522 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
1523 27-65-24, on business activities within the corporate limits of
1524 the City of Jackson, Mississippi, shall be deposited into the
1525 Capitol Complex Improvement District Project Fund created in
1526 Section 29-5-215. On or before August 15, 2019, and each
1527 succeeding month thereafter until August 14, 2020, four percent
1528 (4%) of the total sales tax revenue collected during the preceding



1529 month under the provisions of this chapter, except that collected
1530 under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21
1531 and 27-65-24, on business activities within the corporate limits
1532 of the City of Jackson, Mississippi, shall be deposited into the
1533 Capitol Complex Improvement District Project Fund created in
1534 Section 29-5-215. On or before August 15, 2020, and each
1535 succeeding month thereafter through July 15, 2023, six percent
1536 (6%) of the total sales tax revenue collected during the preceding
1537 month under the provisions of this chapter, except that collected
1538 under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21
1539 and 27-65-24, on business activities within the corporate limits
1540 of the City of Jackson, Mississippi, shall be deposited into the
1541 Capitol Complex Improvement District Project Fund created in
1542 Section 29-5-215. On or before August 15, 2023, and each
1543 succeeding month thereafter, nine percent (9%) of the total sales
1544 tax revenue collected during the preceding month under the
1545 provisions of this chapter, except that collected under the
1546 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and
1547 27-65-24, on business activities within the corporate limits of
1548 the City of Jackson, Mississippi, shall be deposited into the
1549 Capitol Complex Improvement District Project Fund created in
1550 Section 29-5-215.

1551 (d) (i) On or before the fifteenth day of the month
1552 that the diversion authorized by this section begins, and each
1553 succeeding month thereafter, eighteen and one-half percent



1554 (18-1/2%) of the total sales tax revenue collected during the
1555 preceding month under the provisions of this chapter, except that
1556 collected under the provisions of Sections 27-65-15, 27-65-19(3)
1557 and 27-65-21, on business activities within a redevelopment
1558 project area developed under a redevelopment plan adopted under
1559 the Tax Increment Financing Act (Section 21-45-1 et seq.) shall be
1560 allocated for distribution to the county in which the project area
1561 is located if:

1562 1. The county:

1563 a. Borders on the Mississippi Sound and
1564 the State of Alabama * * *; or

1565 b. Is Harrison County, Mississippi, and
1566 the project area is within a radius of two (2) miles from the
1567 intersection of Interstate 10 and Menge Avenue;

1568 2. The county has issued bonds under Section
1569 21-45-9 to finance all or a portion of a redevelopment project in
1570 the redevelopment project area;

1571 3. Any debt service for the indebtedness
1572 incurred is outstanding; and

1573 4. A development with a value of Ten Million
1574 Dollars (\$10,000,000.00) or more is, or will be, located in the
1575 redevelopment area.

1576 (ii) Before any sales tax revenue may be allocated
1577 for distribution to a county under this paragraph, the county
1578 shall certify to the Department of Revenue that the requirements



1579 of this paragraph have been met, the amount of bonded indebtedness
1580 that has been incurred by the county for the redevelopment project
1581 and the expected date the indebtedness incurred by the county will
1582 be satisfied.

1583 (iii) The diversion of sales tax revenue
1584 authorized by this paragraph shall begin the month following the
1585 month in which the Department of Revenue determines that the
1586 requirements of this paragraph have been met. The diversion shall
1587 end the month the indebtedness incurred by the county is
1588 satisfied. All revenue received by the county under this
1589 paragraph shall be deposited in the fund required to be created in
1590 the tax increment financing plan under Section 21-45-11 and be
1591 utilized solely to satisfy the indebtedness incurred by the
1592 county.

1593 (2) On or before September 15, 1987, and each succeeding
1594 month thereafter, from the revenue collected under this chapter
1595 during the preceding month, One Million One Hundred Twenty-five
1596 Thousand Dollars (\$1,125,000.00) shall be allocated for
1597 distribution to municipal corporations as defined under subsection
1598 (1) of this section in the proportion that the number of gallons
1599 of gasoline and diesel fuel sold by distributors to consumers and
1600 retailers in each such municipality during the preceding fiscal
1601 year bears to the total gallons of gasoline and diesel fuel sold
1602 by distributors to consumers and retailers in municipalities
1603 statewide during the preceding fiscal year. The Department of



1604 Revenue shall require all distributors of gasoline and diesel fuel
1605 to report to the department monthly the total number of gallons of
1606 gasoline and diesel fuel sold by them to consumers and retailers
1607 in each municipality during the preceding month. The Department
1608 of Revenue shall have the authority to promulgate such rules and
1609 regulations as is necessary to determine the number of gallons of
1610 gasoline and diesel fuel sold by distributors to consumers and
1611 retailers in each municipality. In determining the percentage
1612 allocation of funds under this subsection for the fiscal year
1613 beginning July 1, 1987, and ending June 30, 1988, the Department
1614 of Revenue may consider gallons of gasoline and diesel fuel sold
1615 for a period of less than one (1) fiscal year. For the purposes
1616 of this subsection, the term "fiscal year" means the fiscal year
1617 beginning July 1 of a year.

1618 (3) On or before September 15, 1987, and on or before the
1619 fifteenth day of each succeeding month, until the date specified
1620 in Section 65-39-35, the proceeds derived from contractors' taxes
1621 levied under Section 27-65-21 on contracts for the construction or
1622 reconstruction of highways designated under the highway program
1623 created under Section 65-3-97 shall, except as otherwise provided
1624 in Section 31-17-127, be deposited into the State Treasury to the
1625 credit of the State Highway Fund to be used to fund that highway
1626 program. The Mississippi Department of Transportation shall
1627 provide to the Department of Revenue such information as is



1628 necessary to determine the amount of proceeds to be distributed
1629 under this subsection.

1630 (4) On or before August 15, 1994, and on or before the
1631 fifteenth day of each succeeding month through July 15, 1999, from
1632 the proceeds of gasoline, diesel fuel or kerosene taxes as
1633 provided in Section 27-5-101(a)(ii)1, Four Million Dollars
1634 (\$4,000,000.00) shall be deposited in the State Treasury to the
1635 credit of a special fund designated as the "State Aid Road Fund,"
1636 created by Section 65-9-17. On or before August 15, 1999, and on
1637 or before the fifteenth day of each succeeding month, from the
1638 total amount of the proceeds of gasoline, diesel fuel or kerosene
1639 taxes apportioned by Section 27-5-101(a)(ii)1, Four Million
1640 Dollars (\$4,000,000.00) or an amount equal to twenty-three and
1641 one-fourth percent (23-1/4%) of those funds, whichever is the
1642 greater amount, shall be deposited in the State Treasury to the
1643 credit of the "State Aid Road Fund," created by Section 65-9-17.
1644 Those funds shall be pledged to pay the principal of and interest
1645 on state aid road bonds heretofore issued under Sections 19-9-51
1646 through 19-9-77, in lieu of and in substitution for the funds
1647 previously allocated to counties under this section. Those funds
1648 may not be pledged for the payment of any state aid road bonds
1649 issued after April 1, 1981; however, this prohibition against the
1650 pledging of any such funds for the payment of bonds shall not
1651 apply to any bonds for which intent to issue those bonds has been
1652 published for the first time, as provided by law before March 29,



1653 1981. From the amount of taxes paid into the special fund under
1654 this subsection and subsection (9) of this section, there shall be
1655 first deducted and paid the amount necessary to pay the expenses
1656 of the Office of State Aid Road Construction, as authorized by the
1657 Legislature for all other general and special fund agencies. The
1658 remainder of the fund shall be allocated monthly to the several
1659 counties in accordance with the following formula:

1660 (a) One-third (1/3) shall be allocated to all counties
1661 in equal shares;

1662 (b) One-third (1/3) shall be allocated to counties
1663 based on the proportion that the total number of rural road miles
1664 in a county bears to the total number of rural road miles in all
1665 counties of the state; and

1666 (c) One-third (1/3) shall be allocated to counties
1667 based on the proportion that the rural population of the county
1668 bears to the total rural population in all counties of the state,
1669 according to the latest federal decennial census.

1670 For the purposes of this subsection, the term "gasoline,
1671 diesel fuel or kerosene taxes" means such taxes as defined in
1672 paragraph (f) of Section 27-5-101.

1673 The amount of funds allocated to any county under this
1674 subsection for any fiscal year after fiscal year 1994 shall not be
1675 less than the amount allocated to the county for fiscal year 1994.

1676 Any reference in the general laws of this state or the
1677 Mississippi Code of 1972 to Section 27-5-105 shall mean and be



1678 construed to refer and apply to subsection (4) of Section
1679 27-65-75.

1680 (5) One Million Six Hundred Sixty-six Thousand Six Hundred
1681 Sixty-six Dollars (\$1,666,666.00) each month shall be paid into
1682 the special fund known as the "Educational Facilities Revolving
1683 Loan Fund" created and existing under the provisions of Section
1684 37-47-24. Those payments into that fund are to be made on the
1685 last day of each succeeding month hereafter. This subsection (5)
1686 shall stand repealed on July 1, 2026.

1687 (6) An amount each month beginning August 15, 1983, through
1688 November 15, 1986, as specified in Section 6, Chapter 542, Laws of
1689 1983, shall be paid into the special fund known as the
1690 Correctional Facilities Construction Fund created in Section 6,
1691 Chapter 542, Laws of 1983.

1692 (7) On or before August 15, 1992, and each succeeding month
1693 thereafter through July 15, 2000, two and two hundred sixty-six
1694 one-thousandths percent (2.266%) of the total sales tax revenue
1695 collected during the preceding month under the provisions of this
1696 chapter, except that collected under the provisions of Section
1697 27-65-17(2), shall be deposited by the department into the School
1698 Ad Valorem Tax Reduction Fund created under Section 37-61-35. On
1699 or before August 15, 2000, and each succeeding month thereafter,
1700 two and two hundred sixty-six one-thousandths percent (2.266%) of
1701 the total sales tax revenue collected during the preceding month
1702 under the provisions of this chapter, except that collected under



1703 the provisions of Section 27-65-17(2), shall be deposited into the
1704 School Ad Valorem Tax Reduction Fund created under Section
1705 37-61-35 until such time that the total amount deposited into the
1706 fund during a fiscal year equals Forty-two Million Dollars
1707 (\$42,000,000.00). Thereafter, the amounts diverted under this
1708 subsection (7) during the fiscal year in excess of Forty-two
1709 Million Dollars (\$42,000,000.00) shall be deposited into the
1710 Education Enhancement Fund created under Section 37-61-33 for
1711 appropriation by the Legislature as other education needs and
1712 shall not be subject to the percentage appropriation requirements
1713 set forth in Section 37-61-33.

1714 (8) On or before August 15, 1992, and each succeeding month
1715 thereafter, nine and seventy-three one-thousandths percent
1716 (9.073%) of the total sales tax revenue collected during the
1717 preceding month under the provisions of this chapter, except that
1718 collected under the provisions of Section 27-65-17(2), shall be
1719 deposited into the Education Enhancement Fund created under
1720 Section 37-61-33.

1721 (9) On or before August 15, 1994, and each succeeding month
1722 thereafter, from the revenue collected under this chapter during
1723 the preceding month, Two Hundred Fifty Thousand Dollars
1724 (\$250,000.00) shall be paid into the State Aid Road Fund.

1725 (10) On or before August 15, 1994, and each succeeding month
1726 thereafter through August 15, 1995, from the revenue collected
1727 under this chapter during the preceding month, Two Million Dollars



1728 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad
1729 Valorem Tax Reduction Fund established in Section 27-51-105.

1730 (11) Notwithstanding any other provision of this section to
1731 the contrary, on or before February 15, 1995, and each succeeding
1732 month thereafter, the sales tax revenue collected during the
1733 preceding month under the provisions of Section 27-65-17(2) and
1734 the corresponding levy in Section 27-65-23 on the rental or lease
1735 of private carriers of passengers and light carriers of property
1736 as defined in Section 27-51-101 shall be deposited, without
1737 diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund
1738 established in Section 27-51-105.

1739 (12) Notwithstanding any other provision of this section to
1740 the contrary, on or before August 15, 1995, and each succeeding
1741 month thereafter, the sales tax revenue collected during the
1742 preceding month under the provisions of Section 27-65-17(1) on
1743 retail sales of private carriers of passengers and light carriers
1744 of property, as defined in Section 27-51-101 and the corresponding
1745 levy in Section 27-65-23 on the rental or lease of these vehicles,
1746 shall be deposited, after diversion, into the Motor Vehicle Ad
1747 Valorem Tax Reduction Fund established in Section 27-51-105.

1748 (13) On or before July 15, 1994, and on or before the
1749 fifteenth day of each succeeding month thereafter, that portion of
1750 the avails of the tax imposed in Section 27-65-22 that is derived
1751 from activities held on the Mississippi State Fairgrounds Complex
1752 located at or around 1207 Mississippi Street, Jackson, Mississippi



1753 39202, shall be paid into a special fund that is created in the
1754 State Treasury and shall be expended upon legislative
1755 appropriation solely to defray the costs of repairs and renovation
1756 at the Trade Mart and Coliseum.

1757 (14) On or before August 15, 1998, and each succeeding month
1758 thereafter through July 15, 2005, that portion of the avails of
1759 the tax imposed in Section 27-65-23 that is derived from sales by
1760 cotton compresses or cotton warehouses and that would otherwise be
1761 paid into the General Fund shall be deposited in an amount not to
1762 exceed Two Million Dollars (\$2,000,000.00) into the special fund
1763 created under Section 69-37-39. On or before August 15, 2007, and
1764 each succeeding month thereafter through July 15, 2010, that
1765 portion of the avails of the tax imposed in Section 27-65-23 that
1766 is derived from sales by cotton compresses or cotton warehouses
1767 and that would otherwise be paid into the General Fund shall be
1768 deposited in an amount not to exceed Two Million Dollars
1769 (\$2,000,000.00) into the special fund created under Section
1770 69-37-39 until all debts or other obligations incurred by the
1771 Certified Cotton Growers Organization under the Mississippi Boll
1772 Weevil Management Act before January 1, 2007, are satisfied in
1773 full. On or before August 15, 2010, and each succeeding month
1774 thereafter through July 15, 2011, fifty percent (50%) of that
1775 portion of the avails of the tax imposed in Section 27-65-23 that
1776 is derived from sales by cotton compresses or cotton warehouses
1777 and that would otherwise be paid into the General Fund shall be



1778 deposited into the special fund created under Section 69-37-39
1779 until such time that the total amount deposited into the fund
1780 during a fiscal year equals One Million Dollars (\$1,000,000.00).
1781 On or before August 15, 2011, and each succeeding month
1782 thereafter, that portion of the avails of the tax imposed in
1783 Section 27-65-23 that is derived from sales by cotton compresses
1784 or cotton warehouses and that would otherwise be paid into the
1785 General Fund shall be deposited into the special fund created
1786 under Section 69-37-39 until such time that the total amount
1787 deposited into the fund during a fiscal year equals One Million
1788 Dollars (\$1,000,000.00).

1789 (15) Notwithstanding any other provision of this section to
1790 the contrary, on or before September 15, 2000, and each succeeding
1791 month thereafter, the sales tax revenue collected during the
1792 preceding month under the provisions of Section
1793 27-65-19(1)(d)(i)2, and 27-65-19(1)(d)(i)3 shall be deposited,
1794 without diversion, into the Telecommunications Ad Valorem Tax
1795 Reduction Fund established in Section 27-38-7.

1796 (16) (a) On or before August 15, 2000, and each succeeding
1797 month thereafter, the sales tax revenue collected during the
1798 preceding month under the provisions of this chapter on the gross
1799 proceeds of sales of a project as defined in Section 57-30-1 shall
1800 be deposited, after all diversions except the diversion provided
1801 for in subsection (1) of this section, into the Sales Tax
1802 Incentive Fund created in Section 57-30-3.



1803 (b) On or before August 15, 2007, and each succeeding
1804 month thereafter, eighty percent (80%) of the sales tax revenue
1805 collected during the preceding month under the provisions of this
1806 chapter from the operation of a tourism project under the
1807 provisions of Sections 57-26-1 through 57-26-5, shall be
1808 deposited, after the diversions required in subsections (7) and
1809 (8) of this section, into the Tourism Project Sales Tax Incentive
1810 Fund created in Section 57-26-3.

1811 (17) Notwithstanding any other provision of this section to
1812 the contrary, on or before April 15, 2002, and each succeeding
1813 month thereafter, the sales tax revenue collected during the
1814 preceding month under Section 27-65-23 on sales of parking
1815 services of parking garages and lots at airports shall be
1816 deposited, without diversion, into the special fund created under
1817 Section 27-5-101(d).

1818 (18) [Repealed]

1819 (19) (a) On or before August 15, 2005, and each succeeding
1820 month thereafter, the sales tax revenue collected during the
1821 preceding month under the provisions of this chapter on the gross
1822 proceeds of sales of a business enterprise located within a
1823 redevelopment project area under the provisions of Sections
1824 57-91-1 through 57-91-11, and the revenue collected on the gross
1825 proceeds of sales from sales made to a business enterprise located
1826 in a redevelopment project area under the provisions of Sections
1827 57-91-1 through 57-91-11 (provided that such sales made to a



1828 business enterprise are made on the premises of the business
1829 enterprise), shall, except as otherwise provided in this
1830 subsection (19), be deposited, after all diversions, into the
1831 Redevelopment Project Incentive Fund as created in Section
1832 57-91-9.

1833 (b) For a municipality participating in the Economic
1834 Redevelopment Act created in Sections 57-91-1 through 57-91-11,
1835 the diversion provided for in subsection (1) of this section
1836 attributable to the gross proceeds of sales of a business
1837 enterprise located within a redevelopment project area under the
1838 provisions of Sections 57-91-1 through 57-91-11, and attributable
1839 to the gross proceeds of sales from sales made to a business
1840 enterprise located in a redevelopment project area under the
1841 provisions of Sections 57-91-1 through 57-91-11 (provided that
1842 such sales made to a business enterprise are made on the premises
1843 of the business enterprise), shall be deposited into the
1844 Redevelopment Project Incentive Fund as created in Section
1845 57-91-9, as follows:

1846 (i) For the first six (6) years in which payments
1847 are made to a developer from the Redevelopment Project Incentive
1848 Fund, one hundred percent (100%) of the diversion shall be
1849 deposited into the fund;

1850 (ii) For the seventh year in which such payments
1851 are made to a developer from the Redevelopment Project Incentive



1852 Fund, eighty percent (80%) of the diversion shall be deposited
1853 into the fund;

1854 (iii) For the eighth year in which such payments
1855 are made to a developer from the Redevelopment Project Incentive
1856 Fund, seventy percent (70%) of the diversion shall be deposited
1857 into the fund;

1858 (iv) For the ninth year in which such payments are
1859 made to a developer from the Redevelopment Project Incentive Fund,
1860 sixty percent (60%) of the diversion shall be deposited into the
1861 fund; and

1862 (v) For the tenth year in which such payments are
1863 made to a developer from the Redevelopment Project Incentive Fund,
1864 fifty percent (50%) of the funds shall be deposited into the fund.

1865 (20) On or before January 15, 2007, and each succeeding
1866 month thereafter, eighty percent (80%) of the sales tax revenue
1867 collected during the preceding month under the provisions of this
1868 chapter from the operation of a tourism project under the
1869 provisions of Sections 57-28-1 through 57-28-5 shall be deposited,
1870 after the diversions required in subsections (7) and (8) of this
1871 section, into the Tourism Sales Tax Incentive Fund created in
1872 Section 57-28-3.

1873 (21) (a) On or before April 15, 2007, and each succeeding
1874 month thereafter through June 15, 2013, One Hundred Fifty Thousand
1875 Dollars (\$150,000.00) of the sales tax revenue collected during
1876 the preceding month under the provisions of this chapter shall be



1877 deposited into the MMEIA Tax Incentive Fund created in Section
1878 57-101-3.

1879 (b) On or before July 15, 2013, and each succeeding
1880 month thereafter, One Hundred Fifty Thousand Dollars (\$150,000.00)
1881 of the sales tax revenue collected during the preceding month
1882 under the provisions of this chapter shall be deposited into the
1883 Mississippi Development Authority Job Training Grant Fund created
1884 in Section 57-1-451.

1885 (22) On or before June 1, 2024, and each succeeding month
1886 thereafter until December 31, 2057, an amount determined annually
1887 by the Mississippi Development Authority of the sales tax revenue
1888 collected during the preceding month under the provisions of this
1889 chapter shall be deposited into the MMEIA Tax Incentive Fund
1890 created in Section 18 of * * * Senate Bill No. 2001, 2024 Second
1891 Extraordinary Session. This amount shall be based on estimated
1892 payments due within the upcoming year to construction contractors
1893 pursuant to construction contracts subject to the tax imposed by
1894 Section 27-65-21 for construction to be performed on the project
1895 site of a project defined under Section 57-75-5(f)(xxxiii) for the
1896 coming year.

1897 (23) Notwithstanding any other provision of this section to
1898 the contrary, on or before August 15, 2009, and each succeeding
1899 month thereafter, the sales tax revenue collected during the
1900 preceding month under the provisions of Section 27-65-201 shall be



1901 deposited, without diversion, into the Motor Vehicle Ad Valorem
1902 Tax Reduction Fund established in Section 27-51-105.

1903 (24) (a) On or before August 15, 2019, and each month
1904 thereafter through July 15, 2020, one percent (1%) of the total
1905 sales tax revenue collected during the preceding month from
1906 restaurants and hotels shall be allocated for distribution to the
1907 Mississippi Development Authority Tourism Advertising Fund
1908 established under Section 57-1-64, to be used exclusively for the
1909 purpose stated therein. On or before August 15, 2020, and each
1910 month thereafter through July 15, 2021, two percent (2%) of the
1911 total sales tax revenue collected during the preceding month from
1912 restaurants and hotels shall be allocated for distribution to the
1913 Mississippi Development Authority Tourism Advertising Fund
1914 established under Section 57-1-64, to be used exclusively for the
1915 purpose stated therein. On or before August 15, 2021, and each
1916 month thereafter, three percent (3%) of the total sales tax
1917 revenue collected during the preceding month from restaurants and
1918 hotels shall be allocated for distribution to the Mississippi
1919 Development Authority Tourism Advertising Fund established under
1920 Section 57-1-64, to be used exclusively for the purpose stated
1921 therein. The revenue diverted pursuant to this subsection shall
1922 not be available for expenditure until February 1, 2020.

1923 (b) The Joint Legislative Committee on Performance
1924 Evaluation and Expenditure Review (PEER) must provide an annual
1925 report to the Legislature indicating the amount of funds deposited



1926 into the Mississippi Development Authority Tourism Advertising
1927 Fund established under Section 57-1-64, and a detailed record of
1928 how the funds are spent.

1929 (25) The remainder of the amounts collected under the
1930 provisions of this chapter shall be paid into the State Treasury
1931 to the credit of the General Fund.

1932 (26) (a) It shall be the duty of the municipal officials of
1933 any municipality that expands its limits, or of any community that
1934 incorporates as a municipality, to notify the commissioner of that
1935 action thirty (30) days before the effective date. Failure to so
1936 notify the commissioner shall cause the municipality to forfeit
1937 the revenue that it would have been entitled to receive during
1938 this period of time when the commissioner had no knowledge of the
1939 action.

1940 (b) (i) Except as otherwise provided in subparagraph
1941 (ii) of this paragraph, if any funds have been erroneously
1942 disbursed to any municipality or any overpayment of tax is
1943 recovered by the taxpayer, the commissioner may make correction
1944 and adjust the error or overpayment with the municipality by
1945 withholding the necessary funds from any later payment to be made
1946 to the municipality.

1947 (ii) Subject to the provisions of Sections
1948 27-65-51 and 27-65-53, if any funds have been erroneously
1949 disbursed to a municipality under subsection (1) of this section
1950 for a period of three (3) years or more, the maximum amount that



1951 may be recovered or withheld from the municipality is the total
1952 amount of funds erroneously disbursed for a period of three (3)
1953 years beginning with the date of the first erroneous disbursement.
1954 However, if during such period, a municipality provides written
1955 notice to the Department of Revenue indicating the erroneous
1956 disbursement of funds, then the maximum amount that may be
1957 recovered or withheld from the municipality is the total amount of
1958 funds erroneously disbursed for a period of one (1) year beginning
1959 with the date of the first erroneous disbursement.

1960 **SECTION 19.** This act shall take effect and be in force from
1961 and after July 1, 2024.

