

By: Senator(s) Norwood

To: Judiciary, Division B

## SENATE BILL NO. 2332

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

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

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

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

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

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

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

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



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

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

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

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

61 (c) Responsibilities of the pursuing officers;

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

64 (e) Responsibilities of the field supervisor;

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

68 (g) Pursuit tactics;

69 (h) Roadblock usage;

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

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



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

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

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

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

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

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



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

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

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

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

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

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



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



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

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

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

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

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

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



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

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



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

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

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

250 (b) Subject to the provisions that said basis of  
251 distribution shall in nowise affect adversely the amount  
252 specifically pledged in paragraph (a) of this section to be paid  
253 into the "Highway Bonds Sinking Fund," the following shall be  
254 deducted from the amount produced by the state tax on gasoline,  
255 diesel fuel or kerosene tax collections, excluding collections  
256 derived from the portion of the gasoline excise tax that exceeds  
257 Seven Cents (7¢) per gallon, from the portion of the tax on  
258 aviation gas under Section 27-55-11 that exceeds Six and  
259 Four-tenths Cents (6.4¢) per gallon, from the portion of the  
260 special fuel tax levied under Sections 27-55-519 and 27-55-521, at  
261 Eighteen Cents (18¢) per gallon that exceeds Ten Cents (10¢) per  
262 gallon, from the portion of the taxes levied under Section  
263 27-55-519, at Five and Three-fourths Cents (5.75¢) per gallon that  
264 exceeds One Cent (1¢) per gallon on special fuel and Five and  
265 One-fourth Cents (5.25¢) per gallon on special fuel used as  
266 aircraft fuel, from the portion of the excise tax on compressed  
267 gas used as a motor fuel that exceeds the rate of tax in effect on  
268 June 30, 1987, and from the portion of the gasoline excise tax in  
269 excess of Seven Cents (7¢) per gallon and the diesel excise tax in  
270 excess of Ten Cents (10¢) per gallon under Section 27-61-5:  
271 (i) Twenty percent (20%) of such amount which  
272 shall be earmarked and set aside for the construction,



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

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

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

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

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



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

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

309 2. If after payments in item 1 above, any  
310 county has not received a total of One Hundred Ninety Thousand  
311 Dollars (\$190,000.00) at the end of the fiscal year ending June  
312 30, 1961, and each fiscal year thereafter, then any available  
313 funds not distributed under item 1 above shall be used to bring  
314 such county or counties up to One Hundred Ninety Thousand Dollars  
315 (\$190,000.00) or such funds shall be divided equally among such  
316 counties not reaching One Hundred Ninety Thousand Dollars  
317 (\$190,000.00) if there is not sufficient money to bring all the  
318 counties to said One Hundred Ninety Thousand Dollars  
319 (\$190,000.00).

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



323 further payments during the then-current fiscal year until the  
324 last month of such current fiscal year, at which time distribution  
325 will be made under item 2 above, except as set out in item 4  
326 below.

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

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

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

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

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

346                                  The Municipal Aid Fund, as established by Section 27-5-103,  
347 shall not participate in any portion of any funds allocated to any



348 county hereunder over and above One Hundred Ninety Thousand  
349 Dollars (\$190,000.00).

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

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

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



373 aggregate, eight percent (8%) of the assessed valuation of the  
374 taxable property of the county, it shall be the duty of the board  
375 of supervisors to set aside not less than twenty percent (20%) of  
376 such county's share of the gasoline, diesel fuel or kerosene taxes  
377 to be used in paying the principal and interest of such road and  
378 bridge bonds as they mature.

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

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



397 each supervisors district out of the supervisors district's share  
398 of the gasoline, diesel fuel or kerosene taxes of such district.

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

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

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

418           (c) From the amount produced by the nine-fourteenths  
419 (9/14) division allocated to the \* \* \* Department of  
420 Transportation, there shall be deducted:

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



445        Nothing contained in this section shall be construed to  
446    reduce the amount of such gasoline, diesel fuel or kerosene excise  
447    taxes levied by the state, allotted under the provisions of Title  
448    65, Chapter 33, Mississippi Code of 1972, to counties in which  
449    there are outstanding bonds issued for seawall or road protection  
450    purposes issued under the provisions of Chapter 319, Laws of 1924,  
451    and amendments thereto; the amount of said gasoline, diesel fuel  
452    or kerosene excise taxes designated in this section for the  
453    payment of bonds and interest authorized and issued or to be  
454    issued under the provisions of Chapter 130, Laws of 1938, and  
455    subsequent acts authorizing the issuance of bonds payable from  
456    gasoline, diesel fuel or kerosene tax revenue, shall, in such  
457    counties, be considered as being paid "into the State Treasury to  
458    the credit of the State Highway Fund" within the meaning of  
459    Section 65-33-45 in computing the amount to be paid to such  
460    counties under the provisions of said section, and this section  
461    shall be administered in connection with Title 65, Chapter 33,  
462    Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and  
463    65-33-49 dealing with seawalls, as if made a part of this section.

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



470 for aviation purposes, shall be paid to the State Treasury into a  
471 special fund to be used exclusively, pursuant to legislative  
472 appropriation, for the support and development of aeronautics as  
473 defined in Section 61-1-3.

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

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

486 **[With regard to any county which is required to operate on a  
487 countywide system of road administration as described in Section  
488 19-2-3, this section shall read as follows:]**

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



494 (a) (i) Except as otherwise provided in Section  
495 31-17-127, from the gross amount of gasoline, diesel fuel or  
496 kerosene taxes produced by the state, there shall be deducted an  
497 amount equal to one-sixth (1/6) of principal and interest  
498 certified by the State Treasurer to the \* \* \* Department of  
499 Revenue to be due on the next semiannual bond and interest payment  
500 date, as required under the provisions of Chapter 130, Laws of  
501 1938, and subsequent acts authorizing the issuance of bonds  
502 payable from gasoline, diesel fuel or kerosene tax revenue on a  
503 parity with the bonds issued under authority of said Chapter 130.  
504 The State Treasurer shall certify to the \* \* \* Department of  
505 Revenue on or before the fifteenth day of each month the amount to  
506 be paid to the "Highway Bonds Sinking Fund" as provided by said  
507 Chapter 130, Laws of 1938, and subsequent acts authorizing the  
508 issuance of bonds payable from gasoline, diesel fuel or kerosene  
509 tax revenue, on a parity with the bonds issued under authority of  
510 said Chapter 130; and the \* \* \* Department of Revenue shall, on or  
511 before the twenty-fifth day of each month, pay into the State  
512 Treasury for credit to the "Highway Bonds Sinking Fund" the amount  
513 so certified to him by the State Treasurer due to be paid into  
514 such fund each month. The payments to the "Highway Bonds Sinking  
515 Fund" shall be made out of gross gasoline, diesel fuel or kerosene  
516 tax collections before deductions of any nature are considered;  
517 however, such payments shall be deducted from the allocation to



518 the \* \* \* Department of Transportation under paragraph (c) of this  
519 section.

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

536 1. An amount as provided in Section  
537 27-65-75(4) to the credit of a special fund designated as the  
538 "Office of State Aid Road Construction."

539 2. An amount equal to the tax collections  
540 derived from Two Cents (2¢) per gallon of the gasoline excise tax  
541 for distribution to the State Highway Fund to be used exclusively  
542 for the construction, reconstruction and maintenance of highways



543 of the State of Mississippi or the payment of interest and  
544 principal on bonds when specifically authorized by the Legislature  
545 for that purpose.

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



567 Seven Cents (7¢) per gallon and the diesel excise tax in excess of  
568 Ten Cents (10¢) per gallon under Section 27-61-5:  
569 (i) Twenty percent (20%) of such amount which  
570 shall be earmarked and set aside for the construction,  
571 reconstruction and maintenance of the highways and roads of the  
572 state, provided that if such twenty percent (20%) should reduce  
573 any county to a lesser amount than that received in the fiscal  
574 year ending June 30, 1966, then such twenty percent (20%) shall be  
575 reduced to a percentage to provide that no county shall receive  
576 less than its portion for the fiscal year ending June 30, 1966;  
577 (ii) The amount allowed as refund on gasoline or  
578 as tax credit on diesel fuel or kerosene used for agricultural,  
579 maritime, industrial, domestic and nonhighway purposes;  
580 (iii) Five percent (5%) of such amount shall be  
581 paid to the State Highway Fund;  
582 (iv) The amount or portion thereof authorized by  
583 legislative appropriation to the Fisheries and Wildlife Fund  
584 created under Section 59-21-25;  
585 (v) The amount for deposit into the special  
586 aviation fund under paragraph (d) of this section; and  
587 (vi) The remainder shall be divided on a basis of  
588 nine-fourteenths (9/14) and five-fourteenths (5/14) (being the  
589 same basis as Four and One-half Cents (4-1/2¢) and Two and  
590 One-half Cents (2-1/2¢) is to Seven Cents (7¢) on gasoline, and  
591 six and forty-three one-hundredths (6.43) and three and



592 fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel  
593 fuel or kerosene). The amount produced by the nine-fourteenths  
594 (9/14) division shall be allocated to the \* \* \* Department of  
595 Transportation and paid into the State Treasury as provided in  
596 this section and in Section 27-5-103 and the five-fourteenths  
597 (5/14) division shall be returned to the counties of the state,L  
598 except as otherwise provided under Section 2 of this act, on the  
599 following basis:

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

607 2. If after payments in item 1 above, any  
608 county has not received a total of One Hundred Ninety Thousand  
609 Dollars (\$190,000.00) at the end of the fiscal year ending June  
610 30, 1961, and each fiscal year thereafter, then any available  
611 funds not distributed under item 1 above shall be used to bring  
612 such county or counties up to One Hundred Ninety Thousand Dollars  
613 (\$190,000.00) or such funds shall be divided equally among such  
614 counties not reaching One Hundred Ninety Thousand Dollars  
615 (\$190,000.00) if there is not sufficient money to bring all the



616 counties to said One Hundred Ninety Thousand Dollars  
617 (\$190,000.00).

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



641 during the year ended April 9, 1960, unless the amount to be  
642 distributed to all counties in any year is less than the amount  
643 distributed to all counties during the year ended April 9, 1960.

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

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

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

664 In any county having such road or bridge bonds outstanding  
665 which exceed, in the aggregate, five percent (5%) of the assessed

666 valuation of the taxable property of the county, but which do not  
667 exceed, in the aggregate, eight percent (8%) of the assessed  
668 valuation of the taxable property of the county, it shall be the  
669 duty of the board of supervisors to set aside not less than twenty  
670 percent (20%) of such county's share of the gasoline, diesel fuel  
671 or kerosene taxes to be used in paying the principal and interest  
672 of such road and bridge bonds as they mature.

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

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

687 The remaining portion of such county's share of the gasoline,  
688 diesel fuel or kerosene taxes, after setting aside the portion  
689 above provided for the payment of the principal and interest of  
690 bonds, shall be used in the construction and maintenance of any



691 public highways, bridges or culverts of the county, in the  
692 discretion of the board of supervisors.

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

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

702 (c) From the amount produced by the nine-fourteenths  
703 (9/14) division allocated to the \* \* \* Department of  
704 Transportation, there shall be deducted:

705 (i) The amount paid to the State Treasurer for the  
706 "Highway Bonds Sinking Fund" under paragraph (a) of this section;  
707 (ii) Any amounts due counties in accordance with  
708 Section 65-33-45 which have outstanding bonds issued for seawall  
709 or road protection purposes, issued under provisions of Chapter  
710 319, Laws of 1924, and amendments thereto; and

711 (iii) Except as otherwise provided in Section  
712 31-17-127, the remainder shall be paid by the \* \* \* Department of  
713 Revenue to the State Treasurer on the fifteenth day of each month  
714 next succeeding the month in which the gasoline, diesel fuel or



715 kerosene taxes were collected to the credit of the State Highway  
716 Fund.

717 The funds allocated for the construction, reconstruction and  
718 improvement of state highways, bridges and culverts, or so much  
719 thereof as may be necessary, shall first be used in conjunction  
720 with funds supplied by the federal government for such purposes  
721 and allocated to the \* \* \* Department of Transportation to be  
722 expended on the state highway system. It is specifically provided  
723 hereby that the necessary portion of such funds hereinabove  
724 allocated to the \* \* \* Department of Transportation may be used  
725 for the prompt payment of principal and interest on highway bonds  
726 heretofore issued, including such bonds issued or to be issued  
727 under the provisions of Chapter 312, Laws of 1956, and amendments  
728 thereto.

729 Nothing contained in this section shall be construed to  
730 reduce the amount of such gasoline, diesel fuel or kerosene excise  
731 taxes levied by the state, allotted under the provisions of Title  
732 65, Chapter 33, Mississippi Code of 1972, to counties in which  
733 there are outstanding bonds issued for seawall or road protection  
734 purposes issued under the provisions of Chapter 319, Laws of 1924,  
735 and amendments thereto; the amount of said gasoline, diesel fuel  
736 or kerosene excise taxes designated in this section for the  
737 payment of bonds and interest authorized and issued or to be  
738 issued under the provisions of Chapter 130, Laws of 1938, and  
739 subsequent acts authorizing the issuance of bonds payable from



740 gasoline, diesel fuel or kerosene tax revenue, shall, in such  
741 counties, be considered as being paid "into the State Treasury to  
742 the credit of the State Highway Fund" within the meaning of  
743 Section 65-33-45 in computing the amount to be paid to such  
744 counties under the provisions of said section, and this section  
745 shall be administered in connection with Title 65, Chapter 33,  
746 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and  
747 65-33-49 dealing with seawalls, as if made a part of this section.

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

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

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

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

772           27-65-75. On or before the fifteenth day of each month, the  
773   revenue collected under the provisions of this chapter during the  
774   preceding month shall be paid and distributed as follows:

775 (1) (a) On or before August 15, 1992, and each succeeding  
776 month thereafter through July 15, 1993, eighteen percent (18%) of  
777 the total sales tax revenue collected during the preceding month  
778 under the provisions of this chapter, except that collected under  
779 the provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on  
780 business activities within a municipal corporation shall be  
781 allocated for distribution to the municipality and paid to the  
782 municipal corporation. Except as otherwise provided in this  
783 paragraph (a), on or before August 15, 1993, and each succeeding  
784 month thereafter, eighteen and one-half percent (18-1/2%) of the  
785 total sales tax revenue collected during the preceding month under  
786 the provisions of this chapter, except that collected under the  
787 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and  
788 27-65-24, on business activities within a municipal corporation



789 shall be allocated for distribution to the municipality and paid  
790 to the municipal corporation. However, in the event the State  
791 Auditor issues a certificate of noncompliance pursuant to Section  
792 21-35-31, the Department of Revenue shall withhold ten percent  
793 (10%) of the allocations and payments to the municipality that  
794 would otherwise be payable to the municipality under this  
795 paragraph (a) until such time that the department receives written  
796 notice of the cancellation of a certificate of noncompliance from  
797 the State Auditor. If the Department of Public Safety issues a  
798 certificate of noncompliance pursuant to Section 2 of this act,  
799 the Department of Revenue shall withhold ten percent (10%) of the  
800 allocations and payment to the municipality that would otherwise  
801 be payable to the municipality under this paragraph (a) until such  
802 time that the department receives written notice of the  
803 cancellation of a certificate of noncompliance from the Department  
804 of Public Safety.

805 A municipal corporation, for the purpose of distributing the  
806 tax under this subsection, shall mean and include all incorporated  
807 cities, towns and villages.

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

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

820           (b) On or before August 15, 2006, and each succeeding  
821 month thereafter, eighteen and one-half percent (18-1/2%) of the  
822 total sales tax revenue collected during the preceding month under  
823 the provisions of this chapter, except that collected under the  
824 provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on  
825 business activities on the campus of a state institution of higher  
826 learning or community or junior college whose campus is not  
827 located within the corporate limits of a municipality, shall be  
828 allocated for distribution to the state institution of higher  
829 learning or community or junior college and paid to the state  
830 institution of higher learning or community or junior college.

831           (c) On or before August 15, 2018, and each succeeding  
832 month thereafter until August 14, 2019, two percent (2%) of the  
833 total sales tax revenue collected during the preceding month under  
834 the provisions of this chapter, except that collected under the  
835 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and  
836 27-65-24, on business activities within the corporate limits of  
837 the City of Jackson, Mississippi, shall be deposited into the

838   Capitol Complex Improvement District Project Fund created in  
839   Section 29-5-215. On or before August 15, 2019, and each  
840   succeeding month thereafter until August 14, 2020, four percent  
841   (4%) of the total sales tax revenue collected during the preceding  
842   month under the provisions of this chapter, except that collected  
843   under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21  
844   and 27-65-24, on business activities within the corporate limits  
845   of the City of Jackson, Mississippi, shall be deposited into the  
846   Capitol Complex Improvement District Project Fund created in  
847   Section 29-5-215. On or before August 15, 2020, and each  
848   succeeding month thereafter through July 15, 2023, six percent  
849   (6%) of the total sales tax revenue collected during the preceding  
850   month under the provisions of this chapter, except that collected  
851   under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21  
852   and 27-65-24, on business activities within the corporate limits  
853   of the City of Jackson, Mississippi, shall be deposited into the  
854   Capitol Complex Improvement District Project Fund created in  
855   Section 29-5-215. On or before August 15, 2023, and each  
856   succeeding month thereafter, nine percent (9%) of the total sales  
857   tax revenue collected during the preceding month under the  
858   provisions of this chapter, except that collected under the  
859   provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and  
860   27-65-24, on business activities within the corporate limits of  
861   the City of Jackson, Mississippi, shall be deposited into the



862 Capitol Complex Improvement District Project Fund created in  
863 Section 29-5-215.

864 (d) (i) On or before the fifteenth day of the month  
865 that the diversion authorized by this section begins, and each  
866 succeeding month thereafter, eighteen and one-half percent  
867 (18-1/2%) of the total sales tax revenue collected during the  
868 preceding month under the provisions of this chapter, except that  
869 collected under the provisions of Sections 27-65-15, 27-65-19(3)  
870 and 27-65-21, on business activities within a redevelopment  
871 project area developed under a redevelopment plan adopted under  
872 the Tax Increment Financing Act (Section 21-45-1 et seq.) shall be  
873 allocated for distribution to the county in which the project area  
874 is located if:

875 1. The county:

876 a. Borders on the Mississippi Sound and  
877 the State of Alabama, or

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

881 2. The county has issued bonds under Section  
882 21-45-9 to finance all or a portion of a redevelopment project in  
883 the redevelopment project area;

884 3. Any debt service for the indebtedness  
885 incurred is outstanding; and

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

906 (2) On or before September 15, 1987, and each succeeding  
907 month thereafter, from the revenue collected under this chapter  
908 during the preceding month, One Million One Hundred Twenty-five  
909 Thousand Dollars (\$1,125,000.00) shall be allocated for  
910 distribution to municipal corporations as defined under subsection



911 (1) of this section in the proportion that the number of gallons  
912 of gasoline and diesel fuel sold by distributors to consumers and  
913 retailers in each such municipality during the preceding fiscal  
914 year bears to the total gallons of gasoline and diesel fuel sold  
915 by distributors to consumers and retailers in municipalities  
916 statewide during the preceding fiscal year. The Department of  
917 Revenue shall require all distributors of gasoline and diesel fuel  
918 to report to the department monthly the total number of gallons of  
919 gasoline and diesel fuel sold by them to consumers and retailers  
920 in each municipality during the preceding month. The Department  
921 of Revenue shall have the authority to promulgate such rules and  
922 regulations as is necessary to determine the number of gallons of  
923 gasoline and diesel fuel sold by distributors to consumers and  
924 retailers in each municipality. In determining the percentage  
925 allocation of funds under this subsection for the fiscal year  
926 beginning July 1, 1987, and ending June 30, 1988, the Department  
927 of Revenue may consider gallons of gasoline and diesel fuel sold  
928 for a period of less than one (1) fiscal year. For the purposes  
929 of this subsection, the term "fiscal year" means the fiscal year  
930 beginning July 1 of a year.

931 (3) On or before September 15, 1987, and on or before the  
932 fifteenth day of each succeeding month, until the date specified  
933 in Section 65-39-35, the proceeds derived from contractors' taxes  
934 levied under Section 27-65-21 on contracts for the construction or  
935 reconstruction of highways designated under the highway program



936 created under Section 65-3-97 shall, except as otherwise provided  
937 in Section 31-17-127, be deposited into the State Treasury to the  
938 credit of the State Highway Fund to be used to fund that highway  
939 program. The Mississippi Department of Transportation shall  
940 provide to the Department of Revenue such information as is  
941 necessary to determine the amount of proceeds to be distributed  
942 under this subsection.

943 (4) On or before August 15, 1994, and on or before the  
944 fifteenth day of each succeeding month through July 15, 1999, from  
945 the proceeds of gasoline, diesel fuel or kerosene taxes as  
946 provided in Section 27-5-101(a)(ii)1, Four Million Dollars  
947 (\$4,000,000.00) shall be deposited in the State Treasury to the  
948 credit of a special fund designated as the "State Aid Road Fund,"  
949 created by Section 65-9-17. On or before August 15, 1999, and on  
950 or before the fifteenth day of each succeeding month, from the  
951 total amount of the proceeds of gasoline, diesel fuel or kerosene  
952 taxes apportioned by Section 27-5-101(a)(ii)1, Four Million  
953 Dollars (\$4,000,000.00) or an amount equal to twenty-three and  
954 one-fourth percent (23-1/4%) of those funds, whichever is the  
955 greater amount, shall be deposited in the State Treasury to the  
956 credit of the "State Aid Road Fund," created by Section 65-9-17.  
957 Those funds shall be pledged to pay the principal of and interest  
958 on state aid road bonds heretofore issued under Sections 19-9-51  
959 through 19-9-77, in lieu of and in substitution for the funds  
960 previously allocated to counties under this section. Those funds



961 may not be pledged for the payment of any state aid road bonds  
962 issued after April 1, 1981; however, this prohibition against the  
963 pledging of any such funds for the payment of bonds shall not  
964 apply to any bonds for which intent to issue those bonds has been  
965 published for the first time, as provided by law before March 29,  
966 1981. From the amount of taxes paid into the special fund under  
967 this subsection and subsection (9) of this section, there shall be  
968 first deducted and paid the amount necessary to pay the expenses  
969 of the Office of State Aid Road Construction, as authorized by the  
970 Legislature for all other general and special fund agencies. The  
971 remainder of the fund shall be allocated monthly to the several  
972 counties in accordance with the following formula:

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

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

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

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



986        The amount of funds allocated to any county under this  
987 subsection for any fiscal year after fiscal year 1994 shall not be  
988 less than the amount allocated to the county for fiscal year 1994.

989        Any reference in the general laws of this state or the  
990 Mississippi Code of 1972 to Section 27-5-105 shall mean and be  
991 construed to refer and apply to this subsection (4) \* \* \*.

992        (5) On or before August 15, 2024, and each succeeding month  
993 thereafter, One Million Six Hundred Sixty-six Thousand Six Hundred  
994 Sixty-six Dollars (\$1,666,666.00) shall be paid into the special  
995 fund known as the Education Enhancement Fund created and existing  
996 under the provisions of Section 37-61-33.

997        (6) An amount each month beginning August 15, 1983, through  
998 November 15, 1986, as specified in Section 6, Chapter 542, Laws of  
999 1983, shall be paid into the special fund known as the  
1000 Correctional Facilities Construction Fund created in Section 6,  
1001 Chapter 542, Laws of 1983.

1002        (7) On or before August 15, 1992, and each succeeding month  
1003 thereafter through July 15, 2000, two and two hundred sixty-six  
1004 one-thousandths percent (2.266%) of the total sales tax revenue  
1005 collected during the preceding month under the provisions of this  
1006 chapter, except that collected under the provisions of Section  
1007 27-65-17(2), shall be deposited by the department into the School  
1008 Ad Valorem Tax Reduction Fund created under Section 37-61-35. On  
1009 or before August 15, 2000, and each succeeding month thereafter,  
1010 two and two hundred sixty-six one-thousandths percent (2.266%) of



1011 the total sales tax revenue collected during the preceding month  
1012 under the provisions of this chapter, except that collected under  
1013 the provisions of Section 27-65-17(2), shall be deposited into the  
1014 School Ad Valorem Tax Reduction Fund created under Section  
1015 37-61-35 until such time that the total amount deposited into the  
1016 fund during a fiscal year equals Forty-two Million Dollars  
1017 (\$42,000,000.00). Thereafter, the amounts diverted under this  
1018 subsection (7) during the fiscal year in excess of Forty-two  
1019 Million Dollars (\$42,000,000.00) shall be deposited into the  
1020 Education Enhancement Fund created under Section 37-61-33 for  
1021 appropriation by the Legislature as other education needs and  
1022 shall not be subject to the percentage appropriation requirements  
1023 set forth in Section 37-61-33.

1024 (8) On or before August 15, 1992, and each succeeding month  
1025 thereafter, nine and seventy-three one-thousandths percent  
1026 (9.073%) of the total sales tax revenue collected during the  
1027 preceding month under the provisions of this chapter, except that  
1028 collected under the provisions of Section 27-65-17(2), shall be  
1029 deposited into the Education Enhancement Fund created under  
1030 Section 37-61-33.

1031 (9) On or before August 15, 1994, and each succeeding month  
1032 thereafter, from the revenue collected under this chapter during  
1033 the preceding month, Two Hundred Fifty Thousand Dollars  
1034 (\$250,000.00) shall be paid into the State Aid Road Fund.

1035 (10) On or before August 15, 1994, and each succeeding month  
1036 thereafter through August 15, 1995, from the revenue collected  
1037 under this chapter during the preceding month, Two Million Dollars  
1038 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad  
1039 Valorem Tax Reduction Fund established in Section 27-51-105.

1040 (11) Notwithstanding any other provision of this section to  
1041 the contrary, on or before February 15, 1995, and each succeeding  
1042 month thereafter, the sales tax revenue collected during the  
1043 preceding month under the provisions of Section 27-65-17(2) and  
1044 the corresponding levy in Section 27-65-23 on the rental or lease  
1045 of private carriers of passengers and light carriers of property  
1046 as defined in Section 27-51-101 shall be deposited, without  
1047 diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund  
1048 established in Section 27-51-105.

1049 (12) Notwithstanding any other provision of this section to  
1050 the contrary, on or before August 15, 1995, and each succeeding  
1051 month thereafter, the sales tax revenue collected during the  
1052 preceding month under the provisions of Section 27-65-17(1) on  
1053 retail sales of private carriers of passengers and light carriers  
1054 of property, as defined in Section 27-51-101 and the corresponding  
1055 levy in Section 27-65-23 on the rental or lease of these vehicles,  
1056 shall be deposited, after diversion, into the Motor Vehicle Ad  
1057 Valorem Tax Reduction Fund established in Section 27-51-105.

1058 (13) On or before July 15, 1994, and on or before the  
1059 fifteenth day of each succeeding month thereafter, that portion of



1060 the avails of the tax imposed in Section 27-65-22 that is derived  
1061 from activities held on the Mississippi State Fairgrounds Complex  
1062 shall be paid into a special fund that is created in the State  
1063 Treasury and shall be expended upon legislative appropriation  
1064 solely to defray the costs of repairs and renovation at the Trade  
1065 Mart and Coliseum.

1066 (14) On or before August 15, 1998, and each succeeding month  
1067 thereafter through July 15, 2005, that portion of the avails of  
1068 the tax imposed in Section 27-65-23 that is derived from sales by  
1069 cotton compresses or cotton warehouses and that would otherwise be  
1070 paid into the General Fund shall be deposited in an amount not to  
1071 exceed Two Million Dollars (\$2,000,000.00) into the special fund  
1072 created under Section 69-37-39. On or before August 15, 2007, and  
1073 each succeeding month thereafter through July 15, 2010, that  
1074 portion of the avails of the tax imposed in Section 27-65-23 that  
1075 is derived from sales by cotton compresses or cotton warehouses  
1076 and that would otherwise be paid into the General Fund shall be  
1077 deposited in an amount not to exceed Two Million Dollars  
1078 (\$2,000,000.00) into the special fund created under Section  
1079 69-37-39 until all debts or other obligations incurred by the  
1080 Certified Cotton Growers Organization under the Mississippi Boll  
1081 Weevil Management Act before January 1, 2007, are satisfied in  
1082 full. On or before August 15, 2010, and each succeeding month  
1083 thereafter through July 15, 2011, fifty percent (50%) of that  
1084 portion of the avails of the tax imposed in Section 27-65-23 that



1085 is derived from sales by cotton compresses or cotton warehouses  
1086 and that would otherwise be paid into the General Fund shall be  
1087 deposited into the special fund created under Section 69-37-39  
1088 until such time that the total amount deposited into the fund  
1089 during a fiscal year equals One Million Dollars (\$1,000,000.00).  
1090 On or before August 15, 2011, and each succeeding month  
1091 thereafter, that portion of the avails of the tax imposed in  
1092 Section 27-65-23 that is derived from sales by cotton compresses  
1093 or cotton warehouses and that would otherwise be paid into the  
1094 General Fund shall be deposited into the special fund created  
1095 under Section 69-37-39 until such time that the total amount  
1096 deposited into the fund during a fiscal year equals One Million  
1097 Dollars (\$1,000,000.00).

1098 (15) Notwithstanding any other provision of this section to  
1099 the contrary, on or before September 15, 2000, and each succeeding  
1100 month thereafter, the sales tax revenue collected during the  
1101 preceding month under the provisions of Section  
1102 27-65-19(1) (d) (i)2, and 27-65-19(1) (d) (i)3 shall be deposited,  
1103 without diversion, into the Telecommunications Ad Valorem Tax  
1104 Reduction Fund established in Section 27-38-7.

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



1110 for in subsection (1) of this section, into the Sales Tax  
1111 Incentive Fund created in Section 57-30-3.

1112 (b) On or before August 15, 2007, and each succeeding  
1113 month thereafter, eighty percent (80%) of the sales tax revenue  
1114 collected during the preceding month under the provisions of this  
1115 chapter from the operation of a tourism project under the  
1116 provisions of Sections 57-26-1 through 57-26-5, shall be  
1117 deposited, after the diversions required in subsections (7) and  
1118 (8) of this section, into the Tourism Project Sales Tax Incentive  
1119 Fund created in Section 57-26-3.

1120 (17) Notwithstanding any other provision of this section to  
1121 the contrary, on or before April 15, 2002, and each succeeding  
1122 month thereafter, the sales tax revenue collected during the  
1123 preceding month under Section 27-65-23 on sales of parking  
1124 services of parking garages and lots at airports shall be  
1125 deposited, without diversion, into the special fund created under  
1126 Section 27-5-101(d).

1127 (18) [Repealed]

1128 (19) (a) On or before August 15, 2005, and each succeeding  
1129 month thereafter, the sales tax revenue collected during the  
1130 preceding month under the provisions of this chapter on the gross  
1131 proceeds of sales of a business enterprise located within a  
1132 redevelopment project area under the provisions of Sections  
1133 57-91-1 through 57-91-11, and the revenue collected on the gross  
1134 proceeds of sales from sales made to a business enterprise located



1135 in a redevelopment project area under the provisions of Sections  
1136 57-91-1 through 57-91-11 (provided that such sales made to a  
1137 business enterprise are made on the premises of the business  
1138 enterprise), shall, except as otherwise provided in this  
1139 subsection (19), be deposited, after all diversions, into the  
1140 Redevelopment Project Incentive Fund as created in Section  
1141 57-91-9.

1142 (b) For a municipality participating in the Economic  
1143 Redevelopment Act created in Sections 57-91-1 through 57-91-11,  
1144 the diversion provided for in subsection (1) of this section  
1145 attributable to the gross proceeds of sales of a business  
1146 enterprise located within a redevelopment project area under the  
1147 provisions of Sections 57-91-1 through 57-91-11, and attributable  
1148 to the gross proceeds of sales from sales made to a business  
1149 enterprise located in a redevelopment project area under the  
1150 provisions of Sections 57-91-1 through 57-91-11 (provided that  
1151 such sales made to a business enterprise are made on the premises  
1152 of the business enterprise), shall be deposited into the  
1153 Redevelopment Project Incentive Fund as created in Section  
1154 57-91-9, as follows:

1155 (i) For the first six (6) years in which payments  
1156 are made to a developer from the Redevelopment Project Incentive  
1157 Fund, one hundred percent (100%) of the diversion shall be  
1158 deposited into the fund;

1159 (ii) For the seventh year in which such payments  
1160 are made to a developer from the Redevelopment Project Incentive  
1161 Fund, eighty percent (80%) of the diversion shall be deposited  
1162 into the fund;

1163 (iii) For the eighth year in which such payments  
1164 are made to a developer from the Redevelopment Project Incentive  
1165 Fund, seventy percent (70%) of the diversion shall be deposited  
1166 into the fund;

1167 (iv) For the ninth year in which such payments are  
1168 made to a developer from the Redevelopment Project Incentive Fund,  
1169 sixty percent (60%) of the diversion shall be deposited into the  
1170 fund; and

1171 (v) For the tenth year in which such payments are  
1172 made to a developer from the Redevelopment Project Incentive Fund,  
1173 fifty percent (50%) of the funds shall be deposited into the fund.

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

1182 (21) (a) On or before April 15, 2007, and each succeeding  
1183 month thereafter through June 15, 2013, One Hundred Fifty Thousand



1184 Dollars (\$150,000.00) of the sales tax revenue collected during  
1185 the preceding month under the provisions of this chapter shall be  
1186 deposited into the MMEIA Tax Incentive Fund created in Section  
1187 57-101-3.

1188 (b) On or before July 15, 2013, and each succeeding  
1189 month thereafter, One Hundred Fifty Thousand Dollars (\$150,000.00)  
1190 of the sales tax revenue collected during the preceding month  
1191 under the provisions of this chapter shall be deposited into the  
1192 Mississippi Development Authority Job Training Grant Fund created  
1193 in Section 57-1-451.

1194 (22) On or before June 1, 2024, and each succeeding month  
1195 thereafter until December 31, 2057, an amount determined annually  
1196 by the Mississippi Development Authority of the sales tax revenue  
1197 collected during the preceding month under the provisions of this  
1198 chapter shall be deposited into the MMEIA Tax Incentive Fund  
1199 created in Section 57-125-3. This amount shall be based on  
1200 estimated payments due within the upcoming year to construction  
1201 contractors pursuant to construction contracts subject to the tax  
1202 imposed by Section 27-65-21 for construction to be performed on  
1203 the project site of a project defined under Section  
1204 57-75-5(f) (xxxiii) for the coming year.

1205 (23) Notwithstanding any other provision of this section to  
1206 the contrary, on or before August 15, 2009, and each succeeding  
1207 month thereafter, the sales tax revenue collected during the  
1208 preceding month under the provisions of Section 27-65-201 shall be



1209 deposited, without diversion, into the Motor Vehicle Ad Valorem  
1210 Tax Reduction Fund established in Section 27-51-105.

1211 (24) (a) On or before August 15, 2019, and each month  
1212 thereafter through July 15, 2020, one percent (1%) of the total  
1213 sales tax revenue collected during the preceding month from  
1214 restaurants and hotels shall be allocated for distribution to the  
1215 Mississippi Development Authority Tourism Advertising Fund  
1216 established under Section 57-1-64, to be used exclusively for the  
1217 purpose stated therein. On or before August 15, 2020, and each  
1218 month thereafter through July 15, 2021, two percent (2%) of the  
1219 total sales tax revenue collected during the preceding month from  
1220 restaurants and hotels shall be allocated for distribution to the  
1221 Mississippi Development Authority Tourism Advertising Fund  
1222 established under Section 57-1-64, to be used exclusively for the  
1223 purpose stated therein. On or before August 15, 2021, and each  
1224 month thereafter, three percent (3%) of the total sales tax  
1225 revenue collected during the preceding month from restaurants and  
1226 hotels shall be allocated for distribution to the Mississippi  
1227 Development Authority Tourism Advertising Fund established under  
1228 Section 57-1-64, to be used exclusively for the purpose stated  
1229 therein. The revenue diverted pursuant to this subsection shall  
1230 not be available for expenditure until February 1, 2020.

1231 (b) The Joint Legislative Committee on Performance  
1232 Evaluation and Expenditure Review (PEER) must provide an annual  
1233 report to the Legislature indicating the amount of funds deposited

1234 into the Mississippi Development Authority Tourism Advertising  
1235 Fund established under Section 57-1-64, and a detailed record of  
1236 how the funds are spent.

1237 (25) The remainder of the amounts collected under the  
1238 provisions of this chapter shall be paid into the State Treasury  
1239 to the credit of the General Fund.

1240 (26) (a) It shall be the duty of the municipal officials of  
1241 any municipality that expands its limits, or of any community that  
1242 incorporates as a municipality, to notify the commissioner of that  
1243 action thirty (30) days before the effective date. Failure to so  
1244 notify the commissioner shall cause the municipality to forfeit  
1245 the revenue that it would have been entitled to receive during  
1246 this period of time when the commissioner had no knowledge of the  
1247 action.

1248 (b) (i) Except as otherwise provided in subparagraph  
1249 (ii) of this paragraph, if any funds have been erroneously  
1250 disbursed to any municipality or any overpayment of tax is  
1251 recovered by the taxpayer, the commissioner may make correction  
1252 and adjust the error or overpayment with the municipality by  
1253 withholding the necessary funds from any later payment to be made  
1254 to the municipality.

1255 (ii) Subject to the provisions of Sections  
1256 27-65-51 and 27-65-53, if any funds have been erroneously  
1257 disbursed to a municipality under subsection (1) of this section  
1258 for a period of three (3) years or more, the maximum amount that



1259 may be recovered or withheld from the municipality is the total  
1260 amount of funds erroneously disbursed for a period of three (3)  
1261 years beginning with the date of the first erroneous disbursement.  
1262 However, if during such period, a municipality provides written  
1263 notice to the Department of Revenue indicating the erroneous  
1264 disbursement of funds, then the maximum amount that may be  
1265 recovered or withheld from the municipality is the total amount of  
1266 funds erroneously disbursed for a period of one (1) year beginning  
1267 with the date of the first erroneous disbursement.

1268       **SECTION 5.** Section 45-1-43, Mississippi Code of 1972, is  
1269 amended as follows:

1270       45-1-43. \* \* \* In addition to the requirements and penalties  
1271 provided under Sections 1 and 2 of this act for county sheriffs'  
1272 departments and municipal police departments concerning police  
1273 pursuit policies, each state, county and local law enforcement  
1274 agency that conducts emergency response and vehicular pursuits  
1275 shall adopt written policies and training procedures that set  
1276 forth the manner in which these operations shall be conducted.  
1277 Each law enforcement agency may create their own such policies or  
1278 adopt an existing model. All pursuit policies created or adopted  
1279 by any law enforcement agency must address situations in which  
1280 police pursuits cross over into other jurisdictions. Law  
1281 enforcement agencies which do not comply with the requirements of  
1282 this provision are subject to the withholding of any state funding  
1283 or state administered federal funding.



1284           **SECTION 6.** Section 65-33-45, Mississippi Code of 1972, is  
1285 amended as follows:

1286           65-33-45. Except as otherwise provided under Section 2 of  
1287 this act, where any county issues or has heretofore issued its  
1288 bonds under this chapter or any previous statutes of a similar  
1289 character for protection of any highway, there shall be paid into  
1290 the treasury of such county fifty percent (50%) of any license  
1291 taxes which would otherwise be paid into the State Highway Fund  
1292 collected by the state in such county on motor vehicles or drivers  
1293 thereof, and fifty percent (50%) of any excise taxes levied and  
1294 collected in such county by the state on gasoline which would  
1295 otherwise be paid into the State Treasury to the credit of the  
1296 State Highway Fund, to meet the interest and annual sinking fund  
1297 on such bonds. Such funds shall be applied toward the liquidation  
1298 of the interest and sinking fund accruing annually on such bonds,  
1299 the other fifty percent (50%) to go into the State Treasury to the  
1300 credit of the State Highway Commission, and, if such taxes in any  
1301 year should be insufficient to cover such interest and sinking  
1302 fund, the deficiency therein shall be supplied out of any other  
1303 such funds collected by the state in such county and allotted by  
1304 law to such county for road purposes. Nothing herein shall be  
1305 construed as a guarantee on the part of the state to pay the  
1306 interest or principal on any bonds issued hereunder.

1307           This section shall not apply to the tax collected from  
1308 registration fees and the sale of automobile tags.



1309        Of the surplus of such funds so paid into the treasuries of  
1310    Harrison and Jackson Counties, the portions thereof hereinafter  
1311    designated, to the extent necessary under the limitations  
1312    hereinafter stated, shall be paid by Harrison and Jackson Counties  
1313    to the State Highway Commission and shall be applied by said  
1314    commission on the annual payments of principal of and interest on  
1315    bonds to be issued by the State Bond Commission in an amount not  
1316    to exceed Seven Million Dollars (\$7,000,000.00), for the  
1317    construction, by the State Highway Commission, of a four-lane  
1318    highway bridge across the Bay of Biloxi, to form a part of United  
1319    States Highway No. 90, to the extent that two-thirds (2/3) of the  
1320    total cost of principal and interest on such bonds shall be paid  
1321    out of such surplus funds of Harrison County, and one-third (1/3)  
1322    out of such surplus funds of Jackson County.

1323        For the purpose of this section, such "surplus funds of  
1324    Harrison County" shall be construed to be the amount paid to  
1325    Harrison County under this section not pledged to the payment of  
1326    principal and interest of bonds issued under this chapter, or any  
1327    previous statutes of a similar character for the protection of any  
1328    highway, and presently outstanding. "Surplus funds of Jackson  
1329    County" shall be construed to be the amount paid to Jackson County  
1330    under this section not pledged to the payment of principal and  
1331    interest of bonds issued under this chapter, or any previous  
1332    statutes of a similar character for the protection of any highway,  
1333    and presently outstanding, and remaining after payment of



1334 principal and interest on bonds now issued or authorized by an  
1335 election by Jackson County in connection with its Bayou Casotte  
1336 development project under the authority of Senate Bill No. 1265,  
1337 Extraordinary Session of 1954, as amended by Senate Bill No. 1624  
1338 enacted at the Regular 1958 Session of the Mississippi  
1339 Legislature.

1340         Annually, to the extent necessary to meet the annual  
1341 requirements for the payment of principal of and interest on said  
1342 bonds, Harrison County shall pay to the State Highway Commission  
1343 not exceeding two-thirds (2/3) of its aforesaid annual surplus, as  
1344 hereinabove defined; and, to the extent necessary and available,  
1345 Jackson County shall annually pay to the State Highway Commission  
1346 from such surplus funds an amount not exceeding one-third (1/3) of  
1347 the annual requirements for bonds issued by the State Bond  
1348 Commission, and such amounts as may be necessary to satisfy any  
1349 deficiency in preceding annual payments required to be made under  
1350 the provisions hereof.

1351         Surplus funds remaining to both Harrison and Jackson  
1352 Counties, after making the payments above directed, may be  
1353 pledged, used, and expended, in whole or part, for the payment of  
1354 the principal of and interest on bonds issued and to be issued  
1355 under the authority of Sections 59-9-1 through 59-9-83; however,  
1356 unless and until so pledged all or any part of such surplus now or  
1357 hereafter accumulated may be transferred by the board of  
1358 supervisors to a fund designated the county port fund and shall be



1359 subject to expenditure by the county port authority or county  
1360 development commission for the purposes and objects authorized by  
1361 said sections. All expenditures made by the county port authority  
1362 or county development commission shall be audited by the county  
1363 auditor, who shall annually report such expenditures to the board  
1364 of supervisors.

1365         **SECTION 7.** Section 99-3-13, Mississippi Code of 1972, is  
1366 amended as follows:

1367         99-3-13. If a person \* \* \* commits a carjacking, murder,  
1368 aggravated assault or robbery offense and \* \* \* is pursued by a  
1369 sheriff or constable, and escapes from the county of the officer,  
1370 the officer may pursue and apprehend him or her in any county only  
1371 as authorized by Section 1 of this act and take him or her to the  
1372 county in which the offense was committed; and in all cases an  
1373 officer or other person having the lawful custody of a prisoner,  
1374 passing through any county on his route, may lodge the prisoner in  
1375 any jail for safekeeping, as circumstances require. In like  
1376 manner if a person commits an offense within the corporate limits  
1377 of an incorporated municipality and \* \* \* is pursued by a marshal  
1378 or any other municipal peace or police officer and shall escape  
1379 from the municipality, such municipal peace or police officer may  
1380 pursue and apprehend such offender to places without the corporate  
1381 limits of the municipality and to any place within the State of  
1382 Mississippi to which such person may flee and may return such  
1383 person to the municipality in which such offense was committed.



1384           **SECTION 8.** This act shall take effect and be in force from  
1385 and after July 1, 2025.

