

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.

36 (2) No later than December 31, 2025, each local law
37 enforcement agency shall develop and implement a written emergency
38 vehicle response policy governing the procedures under which a
39 police officer should initiate, continue and terminate a motor
40 vehicle pursuit. This policy may be the model policy endorsed by
41 a national or state organization or Association of Chiefs of
42 Police or police officers.

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

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



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

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

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

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

(c) Responsibilities of the pursuing officers;

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

(e) Responsibilities of the field supervisor;

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

(g) Pursuit tactics;

(h) Roadblock usage;

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

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



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

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

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

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

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

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



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

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

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

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

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



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



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



formula for calculating original allocations among counties and municipalities.

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

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

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

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

(a) (i) Except as otherwise provided in Section 31-17-127, from the gross amount of gasoline, diesel fuel or 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,



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

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

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



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

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

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



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

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

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

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

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

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



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

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

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

3. When a county has been paid an amount
equal to the total which was paid to the same county during the
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



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

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

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

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

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



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

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

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

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



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

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



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

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

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

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

27-5-101. Unless otherwise provided in this section, on or before the fifteenth day of each month, all gasoline, diesel fuel or kerosene taxes which are levied under the laws of this state and collected during the previous month shall be paid and 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



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

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

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



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

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

2. If after payments in item 1 above, any county has not received a total of One Hundred Ninety Thousand Dollars (\$190,000.00) at the end of the fiscal year ending June 30, 1961, and each fiscal year thereafter, then any available funds not distributed under item 1 above shall be used to bring such county or counties up to One Hundred Ninety Thousand Dollars (\$190,000.00) or such funds shall be divided equally among such counties not reaching One Hundred Ninety Thousand Dollars (\$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).

618 3. When a county has been paid an amount
619 equal to the total which was paid to the same county during the
620 fiscal year ended April 9, 1960, such county shall receive no
621 further payments during the then current fiscal year until the
622 last month of such current fiscal year, at which time distribution
623 will be made under item 2 above, except as set out in item 4
624 below.

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:

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

632 One-third (1/3) of such excess to be paid
633 to the counties in the proportion which the population of each
634 county bears to the total population of the state according to the
635 last federal census;

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

639 5. It is the declared purpose and intent of
640 the Legislature that no county shall be paid less than was paid



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

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

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

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

In any county having such road or bridge bonds outstanding 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



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

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

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



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

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

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

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



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

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

1. The county:

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

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

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

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



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

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

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



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

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



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

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



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

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

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

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

For the purposes of this subsection, the term "gasoline, diesel fuel or kerosene taxes" means such taxes as defined in 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.

1174 (20) On or before January 15, 2007, and each succeeding
1175 month thereafter, eighty percent (80%) of the sales tax revenue
1176 collected during the preceding month under the provisions of this
1177 chapter from the operation of a tourism project under the
1178 provisions of Sections 57-28-1 through 57-28-5 shall be deposited,
1179 after the diversions required in subsections (7) and (8) of this
1180 section, into the Tourism Sales Tax Incentive Fund created in
1181 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



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

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

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

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



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

(24) (a) On or before August 15, 2019, and each month thereafter through July 15, 2020, one percent (1%) of the total sales tax revenue collected during the preceding month from restaurants and hotels shall be allocated for distribution to the Mississippi Development Authority Tourism Advertising Fund established under Section 57-1-64, to be used exclusively for the purpose stated therein. On or before August 15, 2020, and each month thereafter through July 15, 2021, two percent (2%) of the total sales tax revenue collected during the preceding month from restaurants and hotels shall be allocated for distribution to the Mississippi Development Authority Tourism Advertising Fund established under Section 57-1-64, to be used exclusively for the purpose stated therein. On or before August 15, 2021, and each month thereafter, three percent (3%) of the total sales tax revenue collected during the preceding month from restaurants and hotels shall be allocated for distribution to the Mississippi Development Authority Tourism Advertising Fund established under Section 57-1-64, to be used exclusively for the purpose stated therein. The revenue diverted pursuant to this subsection shall not be available for expenditure until February 1, 2020.

(b) The Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER) must provide an annual 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



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

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

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



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

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

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

